

EL DORADO COUNTY 2020 - 21 RECOMMENDED ADOPTED BUDGET



Presented to the
EL DORADO COUNTY
BOARD OF SUPERVISORS
September 2020

Prepared by the Chief Administrative Office

20-1269 B 1 of 101



County of El Dorado

Chief Administrative Office

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September 18, 2020

The Honorable Board of Supervisors
300 Fair Lane
Placerville, CA 95667

Honorable Members of the Board of Supervisors:

As you are aware, due to the COVID pandemic the Recommended Budget that was approved by the Board in June 2020 was largely a 'status-quo' budget with many requests from departments being deferred to this fall in order to allow time to obtain a better understanding of the fiscal impacts caused by the pandemic. The recommendations included in the Adopted Budget for your consideration meet all federal and state requirements as well as all of the Board approved budget policies, including setting aside \$5 million for facility capital replacement and improvement costs, replenishing the CalPERS Unfunded Accrued Liability reserves, as well as setting aside \$2.3 million for the first payment on the Public Safety Facility which is due July 2, 2021.

While the FY 2019-20 year-end books have not yet closed and additional adjustments to the budget may need to be made in the future, in order to meet the requirements of the California Budget Act, the Board is required to hold this public hearing and approve the Adopted Budget no later than October 2, 2020.

At this time counties continue to face a significant amount of uncertainty in regards to impact the COVID pandemic will have on revenues. At this time, it appears Sale Tax revenues will be 1.52% lower than FY 2018-19 actuals and Prop 172 Public Safety Sales Tax will be 1.9% lower than FY 2018-19 actuals. Transient Occupancy Tax (TOT) was approximately 1.2% lower in FY 2019-20 than FY 2018-19; however, the majority of TOT revenue generated during the period of April – June 2020 is received through AirBnB and not only do those revenues post to the FY 2020-21 budget, they were approximately 14.2% lower than the period of April – June 2019. Secured Property Tax revenue, which we do not believe have been impacted by the COVID pandemic, grew by about 3.8%, slightly below our projections of a 4% increase.

Due the ongoing uncertainty, staff continues to recommend the Board of Supervisors take a cautious approach relative to revenue projections and approving new or ongoing expenditures.

The total budget for all Governmental Funds for FY 2020-21 is \$711.8 million, which is 10% more than the FY 2020-21 Recommended Budget, but 3.2% less than the FY 2019-20 Adopted Budget which totaled \$735 million. Upon reviewing the budget materials, you will notice that Salary & Benefit costs are unchanged from the FY 2020-21 Recommended Budget. Services & Supplies increased by 18%, and Fixed Assets increased by 10%. Consistent with this cautious approach, the Adopted Budget recommend adding an additional \$6.2 million to our contingencies and reserves when compared to the Recommended Budget. This spending plan, which we believe does not materially impact any existing service levels, is the result of the collaborative effort of all your departments and their commitment to doing what we can to prevent a significant reduction in services in the event of a prolonged impact on countywide revenues due to the COVID-19 pandemic.

Lastly, staff is recommending that in the event additional fund balance is available after the close of the year end books, those funds be prioritized for the following use:

- General Liability/Workers Comp in FY 2021-22: Up to \$3 million
- El Dorado Center: Up to \$3 million
- Facility Capital Replacement Reserves: Any remaining amounts.

In the event year end fund balance numbers are lower than anticipated, staff will return to the Board with recommendations on how to close any funding gaps as soon as possible after the year-end books have closed.

Considering the number of changes being made to the Adopted Budget, I recommend you take the time to read the 'Summary of the Adopted Budget' as well as the updated narratives for each department in order to obtain an understanding of each of the changes being recommended.

In closing, I would like to extend my appreciation to all the Department Heads for their leadership and commitment to our community. More importantly, I especially want to thank all of our dedicated employees who continue to do their best to serve our community during these very challenging times that are not only causing uncertainty at work, but in all of our personal lives. Your Board should be proud of the high level of services provided by your staff even though El Dorado County operates with far fewer staffing resources than many of our neighboring or comparable size counties.

Sincerely,



Don Ashton, MPA
Chief Administrative Office

c. All Department Heads

Summary of the Adopted Budget

ADOPTED BUDGET REVISIONS • FY 2020-21

The recommended Adopted Budget for all Governmental Funds for FY 2020-21 is \$711.8 million, which is \$64.2 million (10%) more than the FY 2020-21 Recommended Budget of \$647.6 million.

Total General Fund appropriations are recommended at \$343.8 million, which is \$28 million (8.9%) more than the FY 2020-21 Recommended Budget of \$315.8 million approved by the Board in June of 2020.

The Recommended Adopted Budget represents an effort to responsibly restrict new ongoing expenditures, identify and implement efficiencies, cautiously anticipate the effects of the COVID-19 public health emergency on revenues, and ensure departments are able to maintain services at current levels.

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS

Expenditure Class (in millions)	FY 2020-21 Recm'd	FY 2020-21 CAO Recm'd Adopted	\$ Increase / (Decrease)	Percent Change
Salaries and Benefits	\$233.0	\$233.0	\$0.0	0%
Services, Supplies, & Other Charges	\$185.0	\$219.5	\$34.5	19%
Fixed Assets	\$40.4	\$43.8	\$3.4	8%
Transfers	\$119.4	\$126.2	\$6.8	6%
Contingencies	\$64.8	\$78.2	\$13.4	21%
Reserves / Designations	\$5.2	\$11.1	\$6.0	116%
Appropriations	\$647.6	\$711.8	\$64.1	9%

** All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds*



TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP

Functional Group (in millions)	FY 2020-21 Recm'd	FY 2020-21 CAO Recm'd Adopted	\$ Increase / (Decrease)	Percent Change
General Gov't	\$49.4	\$53.1	\$3.7	7%
Law & Justice	\$131.0	\$134.3	\$3.2	2%
Land Use / Dev Svc	\$121.3	\$136.2	\$14.9	12%
Health & Human Svc	\$172.2	\$176.1	\$4.0	2%
Appropriations	\$473.9	\$499.6	\$25.8	5%

** Departmental operating appropriations, excluding Non-Departmental/ACO Fund/CW Special Revenue Funds/Special Districts/Proprietary Funds*



Summary of the Adopted Budget

ADOPTED BUDGET REVISIONS • FY 2020-21

NET COUNTY COST BY FUNCTIONAL GROUP

Functional Group (in millions)	FY 2020-21 Recm'd	FY 2020-21 CAO Recm'd Adopted	\$ Increase / (Decrease)	Percent Change
General Gov't	\$38.1	\$38.0	(\$0.1)	0%
Law & Justice	\$79.9	\$84.6	\$4.6	6%
Land Use / Dev Svc	\$11.2	\$9.1	(\$2.1)	-19%
Health & Human Svc	\$17.7	\$16.5	(\$1.2)	-7%
Net County Cost	\$146.8	\$148.1	\$1.3	1%

** Departmental operating appropriations, excluding Non-Departmental/ACO Fund/CW Special Revenue Funds/
Special Districts/Proprietary Funds*



SUMMARY OF THE ADOPTED BUDGET PROCESS

The FY 2020-21 Recommended Budget was prepared as a “status quo” budget with an understanding that additional revisions would be made in the summer to address the impacts of the COVID-19 public health emergency on the budget and make final decisions of new budget requests that were deferred in the Recommended Budget to the Adopted Budget for consideration.

In June, all departments were asked to prepare a revised year-end general fund net county cost projection and to develop a 5% general fund reduction scenario in case reductions were necessary. In July the Board provided direction to reduce revenues by \$5.18 million due to the COVID-19 public health emergency. Also in July departments met with the Chief Administrative Office to determine what deferred budget requests would be funded and to review any other proposed budget revisions. In August the Chief Administrative Office projected the carry over fund balance from FY 2019-20, balanced the budget, and prepared a recommended Adopted Budget document for Board review.

The budget hearing is scheduled for September 18, 2020, and staff will return to the Board on September 29, 2020 with an Adopted Budget resolution. Per Government Code 29088, the Board shall by resolution adopt the budget no later than October 2nd. The closing of the FY 2019-20 financial records is currently planned to occur by mid-September. If possible the Adopted Budget resolution brought to the Board on September 29, 2020 will include fund balance adjustments to align with the year-end close numbers. If due to timing the year-end fund balance adjustments cannot be brought to Board on September 29, 2020, then the Adopted Budget resolution will include the provision for the adjustments to be included in the Adopted Budget as was done in the FY 2019-20 Adopted Budget resolution.

COVID-19 & ADOPTED BUDGET REVISIONS

The impacts of the COVID-19 public health emergency are not fully known at the time of preparing the Adopted Budget. Revenue impacts in the second quarter of 2020 during the initial statewide shelter in place were not substantial. It is however unknown what the economic impacts will be if a longer shutdown is implemented during what remains of the fiscal year.

Summary of the Adopted Budget

RECOMMENDED BUDGET • FY 2020-21

Staff, with direction from the Board, developed the budget using a cautious or conservative approach anticipating revenue reductions and appropriations reductions that do not cause significant impacts to service levels. This approach is recommended to mitigate the implementation of reactionary cuts if revenue reductions are realized. If the COVID-19 public health emergency does not impact revenues, it may be that FY 2020-21 ends with a higher than expected amount of carryover fund balance. This fund balance can be used to address the budget challenges expected in FY 2021-22. Staff will continue to monitor revenues and provide updates to the Board throughout the year seeking direction as necessary.

GENERAL FUND CARRYOVER FUND BALANCE

The recommended Adopted Budget includes \$29.5 million in Fund Balance carryover, which is \$2.9 million (9%) less than what was included in the FY 2019-20 Adopted Budget. These are funds that are anticipated to be available at the end of FY 2019-20, as a result of operational savings, excess revenues, and unspent appropriations designated for capital project work, and are recommended to be available for use in the following budget year. It is important to note that these funds are considered to be one-time in nature. The County still relies on a portion of these carryover funds to help balance its operating budget, although the reliance on use of fund balance to fund on-going expenses is decreasing.

The Fund Balance available to meet operational funding requirements is estimated at \$24.9 million for FY 2020-21, an increase of \$3.3 million from the FY 2019-20 Adopted Budget. This carryover estimate reflects \$7.6 million in un-spent contingency. The balance of the estimated Fund Balance is due to a combination of additional revenues and anticipated departmental savings. Of this carryover fund balance, \$5 million is used in the FY 2020-21 Budget to increase the Designation for Capital Projects and \$6 million is used to replenish the Appropriation for Contingency.

The carryover Fund Balance designated for capital projects is estimated at \$4,561,133 for FY 2020-21, a decrease of \$3.8 million from the FY 2019-20 Adopted Budget.

It should be noted that the budgeted Fund Balance amounts are estimates and are subject to change with the close of the FY 2019-20 financial records currently anticipated to occur in mid-September.

MAJOR BUDGET REVISIONS

Net County Cost Reduction Scenario Revisions

On June 22, 2020 with Legistar 20-0781, the Board directed all departments to prepare a budget scenario in which they were required to reduce their Fiscal Year 2020-21 budgeted net county cost by 5%. Had all of the 5% scenarios been implemented it would have resulted in a net county cost savings totaling \$5.9 million. The scenarios submitted to the Chief Administrative Office varied from significant service impact cuts, one-time savings with minimal service impacts, efficiencies that should be implemented regardless, and additional revenue to offset general fund cost. The Chief Administrative Office has recommended the implementation of approximately \$3 million in net county cost savings that do not significantly impact service levels, 59.4% of the net county cost reduction scenarios submitted.

Deferred Items from the Recommended Budget

As provided in in government code, departments submit a requested budget to the Chief Administrative. This request often includes new one-time and ongoing costs that have not been included in prior budgets. The Chief Administrative Office in anticipation of significant budget revisions, deferred approximately

Summary of the Adopted Budget

ADOPTED BUDGET REVISIONS • FY 2020-21

\$5 million in general fund budget requests that were not included in the Recommended Budget. The recommended budget revisions include just over \$1.5 million (30%) of the deferred budget requests.

Labor Negotiated Compensation Increases

After the approval of the Recommended Budget in June 2020, employee compensation cost increases were implemented in accordance with labor negotiated MOUs. The increases disproportionately impacted some departments over others, and it was determined the departments would not be able to absorb the costs within their budget. The recommended changes include over \$950,000 in labor negotiated compensation increases that were not included in the Recommended Budget.

2021 Benefit Rate Increases

On August 25, 2020 with Legistar item 20-1072, the Board approved the 2021 health and benefit plan rates. The updated rates increase costs by approximately \$700,000, for the six months of 2021 contained in FY 2020-21. Departments unable to absorb the increases through vacancies or savings have added in the increased appropriations as recommended by the Chief Administrative Office in order to maintain existing service levels.

Budget Revisions Identified After the Recommended Budget

The Recommended Budget was drafted by departments in February and finalized by the Chief Administrative Office in May. Since the drafting of the Recommended Budget, necessary changes to the Recommended Budget have been identified. The changes include carryover funding and expenditures from FY 2019-20, revised and new grant funded programs, updated program expenditure estimates based on prior period use, and other revisions to programmatic needs. The Chief Administrative Office has reviewed these requests and included them in the proposed revisions as described within each department narrative.

General Government

Assessor

Auditor-Controller

Board of Supervisors

Chief Administrative Office

Administration & Budget

Central Services

EMS Preparedness & Response

Parks

Accumulative Capital Outlay Fund

County Counsel

*General Fund – General Revenues &
Other Operations*

Human Resources/Risk Management

Information Technologies

Recorder-Clerk

Registrar of Voters

Treasurer-Tax Collector

SUMMARY OF CHANGES

The Assessor’s Office requested an additional \$16,120 to be added to Salary and Benefits in the Recommended Budget in order to reorganize the Department to better accommodate the changes in the type of work needed as a result of the Megabyte system implementation. A CAO adjustment was made to remove this added amount, as it was deferred until consideration of the Adopted Budget.

The Fiscal Year 2020-21 Recommended Budget reflects a total of 37.8 FTEs. The recommended additions are to add 1 FTE each of a Property Transfer Specialist, an Appraiser Aide, and a Supervising Appraiser for a total of 40.8 FTEs. Following the completion of the recruitments for these added positions, the Assessor will return to the Board to delete the vacated positions and reestablish the overall allocations in the Assessor’s office at 37.8 FTEs.

The recommended revisions also reduce the Salary and Benefits appropriation by \$100,000, with the understanding that the reorganization would be allowed to occur. This reduction is offset by increases to benefit costs, for a total reduction of \$87,252.

The requested changes for the Assessor reflect a decrease of \$87,252 (2.3%) in net county cost, reducing the total provided by the General Fund to \$4,372,403.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 05 ASSESSOR

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Service Charges	170,973	305,000	305,000	0
Miscellaneous Rev	139,810	25,000	25,000	0
Other Fin Sources	210,491	263,140	263,140	0
Total Revenue	521,273	593,140	593,140	0
Salaries & Benefits	3,874,473	4,330,483	4,243,231	(87,252)
Services & Supplies	120,364	120,541	120,541	0
Other Charges	464	500	500	0
Intrafund Transfers	13,213	8,131	8,131	0
Total Appropriations	4,008,514	4,459,655	4,372,403	(87,252)
FUND 1000 GENERAL FUND TOTAL	3,487,241	3,866,515	3,779,263	(87,252)

MAJOR ADOPTED BUDGET CHANGES

Revenue

There were no changes to Revenue.

Assessor

ADOPTED BUDGET REVISIONS • FY 2020-21

Appropriations

(\$87,252) Decrease in Salaries and Benefits due \$100,000 in salary savings, offset in part by an increase to health care costs (+\$12,247) and long term disability increases (+\$501) due to rate increases determined after the preparation of the Recommended Budget.

Auditor-Controller
ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for the Auditor-Controller’s Office include a revenue increase of \$62,797 and an appropriation reduction of \$600.

The changes result in a decrease of \$63,397 (1.7%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 03 AUDITOR-CONTROLLER

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Service Charges	393,389	390,040	430,040	40,000
Other Fin Sources	31,701	38,710	61,507	22,797
Total Revenue	425,090	428,750	491,547	62,797
Salaries & Benefits	3,750,814	4,044,588	4,044,588	0
Services & Supplies	105,885	70,990	70,990	0
Intrafund Transfers	11,787	11,376	10,776	(600)
Intrafund Abatement	(55,533)	(47,550)	(47,550)	0
Total Appropriations	3,812,952	4,079,404	4,078,804	(600)
FUND 1000 GENERAL FUND TOTAL	3,387,862	3,650,654	3,587,257	(63,397)

MAJOR ADOPTED BUDGET CHANGES

Revenue

\$40,000 Increase in Audit & Accounting fees for services related to an anticipated Mello Roos bond issue.

\$22,797 Increase in revenue from the Department’s Automation Special Revenue Fund to offset eligible expenses.

Appropriations

Intrafund Transfers

(\$600) Decrease in Information Technologies programming charges as a result of cost allocation methodology changes implemented after approval of the Recommended Budget.

Board of Supervisors
ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes to the Board of Supervisors' Adopted Budget reflect minor adjustments due to anticipated changes that were identified after the Recommended Budget was drafted in April. The changes result in an increase of \$9,352 (0.6%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 01 BOARD OF SUPERVISORS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Service Charges	2,820	2,500	2,500	0
Other Fin Sources	168	140	140	0
Total Revenue	2,988	2,640	2,640	0
Salaries & Benefits	1,380,403	1,543,572	1,558,334	14,762
Services & Supplies	96,249	95,869	98,059	2,190
Intrafund Transfers	13,188	23,883	16,283	(7,600)
Total Appropriations	1,489,840	1,663,324	1,672,676	9,352
FUND 1000 GENERAL FUND TOTAL	1,486,852	1,660,684	1,670,036	9,352

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Salaries and Benefits

\$9,842 Increase in other compensation in case of changes in Supervisors' Assistants in January 2021 resulting in vacation and sick payouts.

\$4,920 Increase in benefit costs due to rate increases in 2021.

Services and Supplies

\$2,190 Increase in online subscriptions for Zoom subscriptions to provide virtual Board meetings in 2021.

Intrafund Transfers

(\$7,600) Reduction in IT programming charges as a result of cost allocation methodology change implemented after the Recommended Budget.

Chief Administrative Office – Administration & Budget

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for the Chief Administrative Office Administration and Budget Division reflect an effort to decrease net county cost by implementing efficiencies and a service charge for the administration of the Emergency Medical Services program. The changes result in a decrease of \$77,681 (3.9%) to net county cost when compared to the approved Recommended Budget.

In addition, changes in the collection of fees for mitigation fee act administration for special districts will result in an additional \$40,000 of revenue in the General Fund Other Operations budget unit. Accounting for this new revenue, identified by the Chief Administrative Office in their administration of mitigation fees, will have a combined decrease of \$117,681 (5.9%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 02 CHIEF ADMINISTRATIVE OFFICE

Description	FY 2018-19 Actual	CAO Recm'd FY 2022-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
IG Rev - Federal	13,147	0	0	0
Service Charges	0	0	66,781	66,781
Total Revenue	13,147	0	66,781	66,781
Salaries & Benefits	1,747,479	1,843,782	1,843,782	0
Services & Supplies	857,511	78,295	73,395	(4,900)
Intrafund Transfers	19,425	65,547	59,547	(6,000)
Total Appropriations	2,624,416	1,987,624	1,976,724	(10,900)
FUND 1000 GENERAL FUND TOTAL	2,611,269	1,987,624	1,909,943	(77,681)

MAJOR ADOPTED BUDGET CHANGES

Revenue

\$66,781 Increase in Interfund charges for the anticipated reimbursable time of the Deputy Chief Administrative Officer spent on Emergency Medical Services administration for County Service Areas 3 and 7.

Appropriations

(\$4,900) Decrease in software costs as a result of discontinuing the use of Flashvote software.

(\$6,000) Decrease in IT programming charges as a result of a cost allocation methodology change implemented after the Recommended Budget.

Chief Administrative Office – Central Services

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for the Chief Administrative Office Central Services Division reflect minor adjustments due to changes that were identified after the Recommended Budget was drafted in April. 75% of all added expenditures are the result of Board approved negotiated labor increases.

The changes result in an increase of \$82,043 (1.1%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 06 CENTRAL SERVICES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	3,285	7,500	7,500	0
IG Rev - State	77,074	76,696	76,696	0
Service Charges	278,100	498,241	498,241	0
Miscellaneous Rev	8,173	0	0	0
Other Fin Sources	1,012,182	438,517	438,517	0
Total Revenue	1,378,814	1,020,954	1,020,954	0
Salaries & Benefits	5,825,556	6,855,450	6,974,991	119,541
Services & Supplies	2,941,858	3,754,868	3,744,070	(10,798)
Serv/Supply Abate	(309,983)	(427,875)	(427,875)	0
Other Charges	20,467	14,000	14,000	0
Fixed Assets	17,053	10,000	10,000	0
Other Fin Uses	0	40,000	40,000	0
Intrafund Transfers	3,215	526,151	524,651	(1,500)
Intrafund Abatement	(518,924)	(1,962,832)	(1,978,032)	(15,200)
Total Appropriations	7,979,242	8,809,762	8,901,805	92,043
FUND 1000 GENERAL FUND TOTAL	6,600,428	7,788,808	7,880,851	92,043

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Salaries and Benefits

\$100,824 Increase in compensation due to Board-approved labor increases.

\$7,000 Increase in overtime in Central Fiscal that was deferred in the Recommended Budget, and was approved to aid in the processing of CARES act expenditures while maintaining current level of service. This increase was not spread in services charges to departments in the budget due to its immaterial amount, but will be charged based on actual expenditures.

Chief Administrative Office – Central Services

ADOPTED BUDGET REVISIONS • FY 2020-21

\$11,717 Increase in benefit costs due to rate increases in 2021.

Services and Supplies

(\$28,320) Decrease in janitorial services in the facilities program due to the cost being moved to the District Attorney's Office budget.

\$15,000 Increase in Building Maintenance and Improvements for Agriculture building generator pad installation that is offset with increased Intrafund abatements.

Intrafund Transfers

(\$1,500) Reduction in IT programming charges as a result of a cost allocation methodology change implemented after the Recommended Budget.

Intrafund Abatements

\$15,200 Increase in Intrafund Abatements due to facilities projects identified after the Recommended Budget that are funded by departments and transferred into facilities.

DEPT : 35 CDS ADMIN & FINANCE

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
License, Pmt, Fran	143,831	0	0	0
Service Charges	2,230,631	2,264,135	2,264,135	0
Miscellaneous Rev	380	0	0	0
Total Revenue	2,374,842	2,264,135	2,264,135	0
Salaries & Benefits	2,836,494	2,190,620	2,190,620	0
Services & Supplies	360,550	141,225	141,225	0
Intrafund Transfers	722,085	506,999	496,999	(10,000)
Intrafund Abatement	(1,261,323)	(576,909)	(576,909)	0
Total Appropriations	2,657,806	2,261,935	2,251,935	(10,000)
FUND 1000 GENERAL FUND TOTAL	282,964	(2,200)	(12,200)	(10,000)

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Intrafund Transfers

(\$10,000) Reduction in IT programming charges as a result of a cost allocation methodology change implemented after the Recommended Budget.

Chief Administrative Office – EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for the Emergency Medical Services and Emergency Preparedness and Response Division Adopted Budget reflect adjustments due to anticipated changes that were identified after the Recommended Budget and implementing efficiencies that will reduce appropriations to the General Fund.

An additional \$745,487 in federal grant revenue and expenditures is anticipated across the division. \$589,487 is anticipated COVID-19 program specific grants and \$156,000 is other carry forward grants from FY 2019-20.

The division is overseen by a Deputy Chief Administrative Officer budgeted within the Chief Administrative Office Administration and Budget Division. The recommended changes add \$67,046 in Interfund Charges to reimburse the general fund for the time the Deputy Chief Administrative Officer spends administering the Emergency Medical Services program for the County Service Areas 3 and 7.

Other changes within the budget reflect minor adjustments due to anticipated changes that were identified after the Recommended Budget was drafted in April. This includes the recalculation of the division administrative cost sharing charges from the General Fund to the EMS Preparedness, County Service Area 3, and County Service Area 7 funds. The changes result in a decrease of \$15,242 (3.7%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

General Fund

DEPT : 12 EMS PREPAREDNESS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
IG Rev - Federal	0	0	589,487	589,487
Service Charges	0	145,954	146,531	577
Other Fin Sources	0	35,000	35,000	0
Total Revenue	0	180,954	771,018	590,064
Salaries & Benefits	0	383,732	434,561	50,829
Services & Supplies	0	114,456	638,449	523,993
Intrafund Transfers	0	130,663	130,814	151
Intrafund Abatement	0	(38,017)	(38,168)	(151)
Total Appropriations	0	590,834	1,165,656	574,822
FUND 1000 GENERAL FUND TOTAL	0	409,880	394,638	(15,242)

MAJOR ADOPTED BUDGET CHANGES

Revenue

\$589,487 Increase in COVID-19 program specific federal grants in the Hospital Preparedness and Emergency Preparedness programs. \$457,835 is carry over funding from FY 2019-20.

Chief Administrative Office – EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2020-21

\$577 Increase in service charges due to the recalculation of the division administrative cost sharing charges from the General Fund to the EMS Preparedness, County Service Area 3, and County Service Area 7 funds.

Appropriations

Salaries and Benefits

\$50,000 Increase in salaries and benefits for existing County staff working on the County's COVID-19 response funded by the Emergency Preparedness COVID-19 grant accepted by the Board with Legistar item 20-0493. It is undetermined how much time will be eligible for grant reimbursement so appropriations were added without removing them from existing grants. Appropriations will be reconciled with actual expenditures.

\$829 Increase in benefit costs due to rate increases in 2021.

Services and Supplies

(\$15,494) Decrease in professional and specialized services in the Vegetation Management Program to reflect a reduced need for a hearing officer, resulting in general fund savings for the division.

\$539,487 Increase in service and supply expenses for federal grant activities.

EMS Preparedness Fund

DEPT : 12 EMS PREPAREDNESS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
IG Rev - State	0	65,950	65,950	0
IG Rev - Federal	0	412,517	568,517	156,000
Other Gov Agency	0	30,000	30,000	0
Miscellaneous Rev	0	183,000	183,000	0
Other Fin Sources	0	941,747	999,028	57,281
Total Revenue	0	1,633,214	1,846,495	213,281
Salaries & Benefits	0	850,789	853,686	2,897
Services & Supplies	0	349,718	495,244	145,526
Other Charges	0	417,707	482,565	64,858
Fixed Assets	0	15,000	15,000	0
Total Appropriations	0	1,633,214	1,846,495	213,281
FUND 1120 EMS PREPAREDNESS TOTAL	0	0	0	0

Revenue

\$156,000 Increase in carry over federal grant funding from FY 2019-20 in the Emergency Preparedness and Response program.

Chief Administrative Office – EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2020-21

\$57,281 Increase in Operating Transfers in due to the recalculation of the division administrative cost sharing charges from the General Fund to the EMS Preparedness, County Service Area 3, and County Service Area 7 funds.

Appropriations

Salaries and Benefits

\$2,897 Increase in benefit costs due to rate increases in 2021.

Services and Supplies

\$145,526 Increase in service and supply expenses for federal grant activities.

Other Charges

\$64,858 Increase in Interfund transfers due to the recalculation of the division administrative cost sharing charges from the General Fund to the EMS Preparedness, County Service Area 3, and County Service Area 7 funds.

County Service Area 3 Fund

DEPT : 12 EMS PREPAREDNESS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Taxes	0	0	112,245	112,245
Fines & Penalties	0	15,750	15,750	0
Rev Use Money/Prop	0	10,000	10,000	0
Service Charges	0	2,969,045	2,969,045	0
Fund Balance	0	2,059,420	2,059,420	0
Total Revenue	0	5,054,215	5,166,460	112,245
Services & Supplies	0	135,543	135,543	0
Other Charges	0	3,628,799	4,251,069	622,270
Other Fin Uses	0	184,602	199,770	15,168
Contingency	0	1,105,271	580,078	(525,193)
Total Appropriations	0	5,054,215	5,166,460	112,245
FUND 1353 County Service Area #3 TOTAL	0	0	0	0

Revenue

\$112,245 Increase in Special Taxes from County Service Area 3 for Emergency Medical Services due to the omission of this tax in the approved Recommended Budget.

Chief Administrative Office – EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2020-21

Appropriations

Other Charges

\$622,270 Increase in contribution to non-county governmental agency in County Service Area 3 to compensate Cal Tahoe Emergency Services Operations Authority for contracted Emergency Medical Services to more accurately reflect current utilization rates.

Other Financial Uses

\$15,168 Increase in operating transfers due to the recalculation of the division administrative cost sharing charges.

Contingency

(\$525,193) Decrease in appropriation for contingency in County Service Area 3 to more accurately reflect current utilization rates.

County Service Area 7 Fund

DEPT : 12 EMS PREPAREDNESS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Taxes	0	4,862,900	4,862,900	0
Fines & Penalties	0	13,300	13,300	0
Rev Use Money/Prop	0	100,000	100,000	0
IG Rev - State	0	29,700	29,700	0
Service Charges	0	8,098,400	8,098,400	0
Miscellaneous Rev	0	300,000	300,000	0
Residual Equity	0	1	1	0
Fund Balance	0	8,427,116	8,427,116	0
Total Revenue	0	21,831,417	21,831,417	0
Services & Supplies	0	528,182	528,182	0
Other Charges	0	12,563,920	12,797,155	233,235
Other Fin Uses	0	621,734	672,817	51,083
Contingency	0	8,117,581	7,833,263	(284,318)
Total Appropriations	0	21,831,417	21,831,417	0
FUND 1357 County Service Area #7 TOTAL	0	0	0	0

Appropriations

Other Charges

\$233,235 Increase in contribution to non-county governmental agency in County Service Area 7 to compensate El Dorado County Emergency Services Authority for contracted Emergency Medical Services to more accurately reflect current utilization rates.

Chief Administrative Office – EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2020-21

Other Financial Uses

\$51,083 Increase in operating transfers due to the recalculation of the division administrative cost sharing charges.

Contingency

(\$284,318) Decrease in appropriation for contingency in County Service Area 7 to more accurately reflect current utilization rates.

Chief Administrative Office – Parks
ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for the Parks Division represent a fully revised version of the budget when compared with the Recommended Budget. This is based on changes to budgeting methodology that will provide a more consistent budget that is easier for the Division to work with throughout the fiscal year. The Division was also awarded a grant through California Parks and Recreation for over \$2 million for the construction of a bike park at Old Depot Road, which has increased the revenue to the Division. Other substantial variations from the Recommended Budget to the Adopted Budget are due to re-budgeted funds for projects that were not completed within FY 2019-20.

The Fiscal Year 2020-21 Adopted Budget reflects a total of 4 FTEs, all located on the West Slope. There are no changes from the Recommended Budget. It should be noted that the Countywide personnel allocation did not include the addition of 1 FTE Administrative Technician position. The salary and benefit costs for this position were included in the Recommended Budget. The position will be added to the personnel allocation with the adoption of the Adopted Budget at no additional increase to appropriations.

The changes result in a decrease of \$2,768 to net county cost (0.9%) when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 06 PARKS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
IG Rev - State	182,345	758,149	3,366,645	2,608,496
IG Rev - Federal	73,780	0	585,971	585,971
Service Charges	917	0	0	0
Miscellaneous Rev	949	30,000	23,700	(6,300)
Other Fin Sources	394,788	509,554	791,567	282,013
Total Revenue	652,779	1,297,703	4,767,883	3,470,180
Salaries & Benefits	581,412	659,937	644,374	(15,563)
Services & Supplies	220,316	786,650	1,403,422	616,772
Other Charges	166,953	80,200	667,038	586,838
Fixed Assets	0	0	2,245,500	2,245,500
Other Fin Uses	93	0	0	0
Intrafund Transfers	10,301	71,871	105,736	33,865
Total Appropriations	979,075	1,598,658	5,066,070	3,467,412
FUND 1000 GENERAL FUND TOTAL	326,296	300,955	298,187	(2,768)

Chief Administrative Office – Parks

ADOPTED BUDGET REVISIONS • FY 2020-21

MAJOR ADOPTED BUDGET CHANGES

Revenue

\$2,608,496	Increase in State revenue primarily due to the addition of Prop 68 funding for the Old Depot Road Bike Park (+\$2,030,000), Sacramento Placerville Transportation Corridor grant funding (+\$32,894), and additional State Rubicon funding (\$545,602).
\$585,971	Increase in Federal revenue due to FEMA carryover funding for two storm repair projects at Henningsen-Lotus Park and the Latrobe rail crossing that were not completed in FY 2019-20.
(\$6,300)	Decrease in Miscellaneous Revenue for Rubicon donations revenue, revised from the original estimate to match the amount known to be received by the County.
\$282,013	Increase in Other Financing Sources due to increased transfers in from Special Revenue funds including State Off-Highway Vehicle Registration fees, SMUD Funding, Henningsen Lotus Park Trust funds, and the River Trust Funds, primarily due to re-budgeting funding that was budgeted but not spent in FY 2019-20.

Appropriations

(\$15,563)	Decrease in Salaries and Benefits due to salary savings from an Administrative Technician position vacancy, temporarily filled with a part-time extra help employee, and an Administrative Analyst leave of absence for a portion of the fiscal year.
\$616,772	Increase in Services and Supplies due primarily to rebudgeted costs for the Rubicon program including trail maintenance in Special Department Expense and Minor Equipment (+\$666,807) and additional Professional and Specialized Services funding for the Chili Bar Feasibility Study project (+\$126,818), offset by Professional and Specialized Services reductions to other programs (-\$180,511), as well as other adjustments to Services and Supplies line items (+\$3,658)..
\$586,838	Increase in Other Charges totaling \$585,971 due to Interfund Transfers from Parks to the Department of Transportation for FEMA carryover funding for two storm repair projects at Henningsen-Lotus Park and the Latrobe rail crossing that were not completed in FY 2019-20, and an additional \$867 due to adjustments to other interfund transfers
\$2,245,500	Increase to Fixed Assets due to the addition Prop 68 funding for the Old Depot Road Bike Park (+\$2,030,000), a grant-funded maintenance building near Forest Service Road 14N05 at the Rubicon trail (+\$200,000), and a pumper truck tank Fixed Asset that was not able to be delivered within FY 2019-20 (+15,500).
\$33,865	Increase in Intrafund Transfers due to the transfer of additional Sacramento Placerville Transportation Corridor grant funding from Parks to Department of Transportation.

Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

Changes to the Accumulative Capital Outlay (ACO) Fund budget include carry forward projects from FY 2019-20 as well as adjustments related to the General Fund contribution including an increase of \$540,000 related to funding 50% of the deferred ACO projects requested for FY 2020-21 offset with a reduction of \$350,000 related to the decrease in project costs for tenant improvements in the lower level of Building A in the Government Center.

The changes result in an increased General Fund contribution of \$190,000 (2.2%) when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 06 CENTRAL SERVICES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Taxes	1,516,827	1,656,917	1,656,917	0
Fines & Penalties	425	210	210	0
Rev Use Money/Prop	(159,356)	13,453	13,453	0
IG Rev - State	13,498	14,764	14,764	0
Other Gov Agency	5,633	5,906	5,906	0
Miscellaneous Rev	6,780	0	0	0
Other Fin Sources	36,506,115	27,223,108	27,896,108	673,000
Fund Balance	0	1,983,000	1,983,000	0
Total Revenue	37,889,923	30,897,358	31,570,358	673,000
Salaries & Benefits	0	529,761	529,761	0
Services & Supplies	2,696	0	0	0
Other Charges	11,103	0	1,074,500	1,074,500
Fixed Assets	38,681,518	29,929,080	29,343,457	(585,623)
Other Fin Uses	1,240,177	438,517	622,640	184,123
Total Appropriations	39,935,493	30,897,358	31,570,358	673,000
FUND 1800 ACO FUND TOTAL	2,045,570	0	0	0

MAJOR ADOPTED BUDGET CHANGES

Revenue

- \$540,000 Increase in Operating Transfers from the General Fund to fund 50% of the original ACO fund request that was deferred in the Recommended Budget
- (\$350,000) Decrease in Operating Transfers from the General Fund due a project reconfiguration in Building A of the Government Center that resulted in estimated project savings.
- \$40,000 Increase in Operating Transfers from the El Dorado - SMUD Cooperation Agreement Special Revenue Fund for the Parks Monroe Trail project as approved by the Board with Legistar 20-0405 on June 23, 2020.

Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2020-21

\$25,000	Increase in Operating Transfers from the Recorder Clerk's Office to re-budget the completion of the Office Reconfiguration Project initiated in Fiscal Year 2019-20.
\$8,000	Increase in Operating Transfers from the Public Defender due to re-budgeting appropriations for the completion of a tenant improvement project in the Shingle Springs office that was budgeted and initiated in FY 2019-20 but not completed.
\$250,000	Increase in Operating Transfers from the Sheriff's Office for Jail Projects.
\$100,000	Increase in Operating Transfers from Animal Services for safety upgrades to the front desk of the Diamond Springs Animal Shelter.
\$60,000	Increase in Operating Transfers from Animal Services for safety upgrades to the front desk of the South Lake Tahoe Animal Shelter.

Appropriations

Other Charges

\$1,074,500	Increase in Interest on Long Term Debt for Interest payments on the Public Safety Facility.
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Fixed Assets

(\$184,123)	Decrease in Fixed Assets Building Improvements to balance the Interfund Transfer to Transportation.
(\$350,000)	Decrease in Fixed Assets Building Improvements due to estimated reduced projects costs for Building A lower level remodel.
(\$1,074,500)	Decrease in Fixed Assets related to re-classification of interest charges for the Public Safety Facility to other charges.
\$1,023,000	Increase in Fixed Assets Building Improvements for new and revised projects included on the ACO work plan.

Other Financial Uses

\$184,123	Increase in Interfund transfers to Transportation to match the updates to the 2020 Approved Transportation Capital Improvement Plan.
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Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2020-21

PROPOSED WORK PLAN

PROPOSED WORK PLAN as of August 31, 2020		
Project Title	Requested Amount for FY 2020-21	Funding Source
Countywide Special Projects	50,000	ACO Fund
Countywide Security	50,000	ACO Fund
Facilities Planning	125,000	ACO Fund
Solar Projects	70,000	ACO Fund
New Facility Asset Management System	250,000	ACO Fund
New Parking Lot - Building A	640,000	AQMD funds
Placerville Jail Expansion	18,368,175	SB844 Grant
- Staff time not billable to grant	100,000	ACO Fund
- Match requirement	180,284	General Fund
Public Safety Facility Interest Payments	1,083,000	Public Safety Reserve
Juvenile Hall Replacement planning/design	717,981	General Fund
HHSa SLT Campus Project	50,000	HHSa funding
Downstairs Building A Improvements	300,000	General Fund
Shakori Garage	2,500,000	General Fund - Capital Reserve
Deferred Maintenance (see below)	6,395,000	\$1,896,250 ACO Fund, \$150,000 CJ Funding, \$665,000 Road Fund, \$210,000 Tobacco Settlement, \$3,473,750 GF
Parks and Trails (see detail below)	90,000	\$50K ACO Fund, \$40K SMUD
AQMD Charging Stations	50,000	AQMD funds
AQMD Fairground Pathway Construction	28,800	AQMD funds
Treasurer Security Improvement	79,118	General Fund
Recorder Clerk Phase II	25,000	Recorder Clerk
Public Defender	8,000	Public Defender
Sheriff Various Projects	250,000	Sheriff
Animal Services West Slope	100,000	Animal Services
Animal Services SLT	60,000	Animal Services
Total ACO Work plan	31,570,358	

Totals by Funding Source	
ACO	2,591,250
Criminal Justice SRF	150,000
General Fund	4,751,133
Capital Reserve	2,500,000
PSF Reserve	1,083,000
HHSa Tobacco Settlement Funds	210,000

Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2020-21

<i>Totals by Funding Source</i>	
AQMD	718,800
HHS Public Health Fund Balance	50,000
DOT	665,000
Recorder Clerk	25,000
Public Defender	8,000
Sheriff	250,000
Animal Services	160,000
SMUD	40,000
SB 844 Funds	18,368,175
Total	31,570,358

Parks / Trails Work plan	Budget	Funding Source
Forebay Park Various projects/ ADA	50,000	ACO Fund
Monroe Trail	40,000	SMUD funds
Parks / Trails Total	90,000	

Deferred Maintenance Subtotals by Building:	
Building A	670,000
Building B	365,000
115 Building C	675,000
Ag Building	50,000
126 Main Jail (\$150K Criminal Justice)	1,440,000
160 Main Library	830,000
330 DOT Administration (Road Fund)	635,000
Cameron Park Library	400,000
440 PHF (Tobacco Settlement)	75,000
440A Sr Day Care Center (Tobacco Settlement)	75,000
470 Community Services / Sr Nutrition (Tobacco Settlement)	60,000
600 South Lake Tahoe Administration	340,000
621, 622 & 631 South Lake Tahoe Jail	500,000
760 South Lake Tahoe Library	250,000
DOT Shakori (Road Fund \$30,000)	30,000
Deferred Maintenance Total	6,395,000

SUMMARY OF CHANGES

The recommended changes for County Counsel reflect adjustments that were identified after the Recommended Budget was drafted in April. The majority of changes are a result of Board-approved compensation increases and benefit rate increases that were identified in June.

County Counsel has identified the need for legal practice management software that will create efficiencies within the department and aid in teleworking. The cost to license and implement the software is estimated at \$75,000. The department has identified one-time salary savings to offset the cost of implementation.

The changes result in an increase of \$122,874 (4.3%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 07 COUNTY COUNSEL

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Service Charges	462,874	409,616	409,616	0
Total Revenue	462,874	409,616	409,616	0
Salaries & Benefits	2,958,078	3,320,042	3,368,016	47,974
Services & Supplies	369,374	357,373	357,373	0
Fixed Assets	0	0	75,000	75,000
Intrafund Transfers	5,820	4,980	4,880	(100)
Intrafund Abatement	(40,705)	0	0	0
Total Appropriations	3,292,568	3,682,395	3,805,269	122,874
FUND 1000 GENERAL FUND TOTAL	2,829,694	3,272,779	3,395,653	122,874

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Salaries and Benefits

- (\$75,000) Decrease in salary and benefits due to expected one-time savings.
- \$116,100 Increase in salary and benefits due to Board approved salary increases.
- \$6,874 Increase in benefit costs due to rate increases in 2021.

Fixed Assets

- \$75,000 Increase in fixed assets to license and implement a legal practice management software that is offset by one-time salary savings.

Intrafund Transfers

- (\$100) Reduction in IT programming charges as a result of a cost allocation methodology change implemented after the Recommended Budget.

General Fund—General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for General Fund – General Revenues and Other Operations budget reflect the estimated impacts of the COVID-19 public health emergency on revenues and non-department expenses. Also, as standard during an Adopted Budget revision, the changes represent an updated estimate of carry-over fund balance and uses of fund balance in the General Fund.

COVID-19 Budget Revisions

On July 21, 2020 with Legistar 20-0921 and 20-0971, the Board provided direction to take a cautious or conservative approach to revenue assumptions relative to Property Tax, Sales and Use Tax, Transient Occupancy Tax (TOT) and Public Safety Sales Tax (Proposition 172), resulting in the Adopted Budget including reduced revenue assumptions to anticipate the possible impact of the COVID-19 public health emergency on revenues. The reductions resulted in revenue reductions of \$5.18 million in the General Fund across departments. While there are early indications the economic impact of COVID may not be as significant as anticipated, the Chief Administrative Office continues to recommend this cautious approach, as staff are able to present a balanced budget for consideration without significantly impacting services. This approach may result in higher than anticipated revenues and year-end fund balance, but also helps to ensure the county is prepared in the case of a further or prolonged escalation of the public health emergency.

The changes also reflect the addition of \$17.62 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act revenue and expenditures in the General Fund as approved by the Board on August 4, 2020 with Legistar item 20-1013. In an effort to create efficiencies in purchasing, reporting, and managing the CARES Act funding, all revenue and expenditures have been budgeted within the General Fund – General Revenues and Other Operations budget. It is anticipated that there may be an audit of CARES expenses from the Federal Government in future years, and the County may have to cover the costs of any expenses deemed ineligible for CARES act funding. To help mitigate this, an audit reserve of \$800,000 has been created, representing approximately 10% of funding allocated for County operations in the spending plan approved by the Board on August 4, 2020. All CARES Act funding provided to outside agencies require reimbursement from those organizations in the event any expenses are disallowed.

The Recommended Budget included \$1.18 million in a COVID-19 Appropriation for Contingency. As the county has received CARES act funding, this appropriation has been removed, lessening the impact of revenue reductions.

Fund Balance

General Fund -Sources of Fund Balance	FY 2020-21 CAO Recm'd Adopted
Contingency	\$ 7,577,888
Excess Revenue	\$ 4,604,044
Cares ACT Estimated Reimbursements	\$ 1,200,000
ACO Fund Contribution Carryover Amount	\$ 4,561,133
Departmental Savings	\$ 11,548,438
Total Carryover Fund Balance FY 2019-20	\$ 29,491,503
From Capital Projects Reserve	\$ 2,500,000

General Fund-General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2020-21

From CalPERS Cost Increases Designation \$ 2,370,778

Total Fund Balance Expenditure Class \$ 34,362,281

The Recommended Budget included an estimated Fund Balance carryover of \$17.16 million in the General Fund. This estimate was based upon the mid-year report drafted in February, 2020. To more accurately project year-end fund balance, all departments submitted revised year-end fund balance projections by June 30, 2020. Based upon these revisions and the additional \$1.2 million in CARES act general fund reimbursement in FY 2019-20, it is estimated that the General Fund will have \$29.5 million in carryover Fund Balance not including reserves and designations. The revised projection represents a 7% increase when compared to the \$11.4 million in excess Fund Balance carryover identified with the FY 2019-20 Adopted Budget. It is estimated that the Auditor's Office will complete the FY 2019-20 year-end close in mid-September, after the publication of the recommended Adopted Budget. Staff will return upon completion of the year-end close process to address any revisions necessary to Fund Balance and associated balancing appropriations.

General Reserve and Appropriation for Contingency

Board Policy B-16 states that the "General Fund Appropriation for Contingency shall be set, at the time of budget adoption, at an amount not less than 3% of total adjusted General Fund appropriations." To adhere to the budget policy, an additional \$250,000 (4.3%) has been added the General Fund Appropriation for Contingency, totaling \$6.0 million for FY 2020-21.

Policy B-16 also states that the "General Fund General Reserve shall be set, at the time of budget adoption, at an amount not less than 5% of total adjusted General Fund Appropriations." To adhere to the policy, an additional \$822,192 (9.1%) has been added to the reserve, totaling \$10 million in FY 2020-21.

Industrial Drive Project

The FY 2018-19 Budget included an Operating Transfer of \$1.241 million from the Sheriff's Office to the Department of Transportation for the Industrial Drive Intersection near the Public Safety Facility. The project was not completed and the funding was carried over in the FY 2020-21 Recommended Budget. After the approval of the Recommended Budget, it was determined the project is now planned to be completed in FY 2021-22, resulting in a reduction in funding allocated in the budget and the amount of \$1.241 remaining in a designation.

Community Funding Requests

During the FY 2017-18 budget discussions, \$50,000 was allocated for Board-identified community funding requests, and an equivalent amount has been allocated each year since. In FY 2019-20, \$17,500 of this funding was expended. In an effort to reduce general fund expenditures and align budget with actual expenditures, the allocation is recommended to be reduced by \$20,000 in the Adopted Budget.

General Fund Contributions

The Non-Departmental Expenses budget includes General Fund contributions to various programs through Operating Transfers out of the General Fund to other funds. The recommended Adopted Budget includes \$14.95 million in Operating Transfers Out, a reduction of \$1.41 million (8.6%) when compared to the Recommended Budget. As noted above, \$1.24 million of this reduction can be attributed to the Industrial Drive Project. Reductions to General Fund contributions to the Health and Human Services Agency totaled \$365,101. The recommended changes also include an additional \$190,000 in General

General Fund-General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2020-21

Fund contribution to the ACO fund, which is 18% of the original ACO Fund budget request that was deferred in the Recommended Budget.

General Fund Designations

With the adoption of the FY 2017-18 Budget, the Board adopted a budgeting philosophy of establishing and funding a reserve equal to the General Fund’s estimated additional CalPERS contribution for the following two years. The recommended changes include an appropriation of \$1.8 million to the CalPERS Cost Increases designation, bringing the designation to \$4.03 million, two years of estimated increases.

As stated to the Board on November 19, 2019, with Legistar item 19-1601, \$2.3 million has been designated for the first Public Safety Facility loan payment due in July 2021, and will be appropriated in the FY 2021-22 Budget. A summary of all designations is noted below.

As directed by the Board on January 28, 2020 with Legistar item 19-1872, a designation for parks acquisition and development was created as a result of the sale of property to the El Dorado Hills Community Services District totaling \$250,000.

Overall the changes to the General Fund – General Revenues & Other Operations budget result in a decrease of \$4.3 million (3.1%) to net county cost when compared to the Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 15 NON-DEPARTMENTAL

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Taxes	114,667,201	120,289,204	116,662,423	(3,626,781)
License, Pmt, Fran	2,007,676	1,720,000	1,720,000	0
Fines & Penalties	1,652,783	350,000	500,000	150,000
Rev Use Money/Prop	1,542,754	1,000,000	1,000,000	0
IG Rev - State	4,056,558	2,470,000	2,470,000	0
IG Rev - Federal	717,864	500,000	18,370,236	17,870,236
Other Gov Agency	7,377,659	7,565,404	7,565,404	0
Service Charges	5,892,013	5,682,238	5,722,238	40,000
Miscellaneous Rev	688,135	0	0	0
Fund Balance	0	23,272,911	34,362,281	11,089,370
Total Revenue	138,602,642	162,849,757	188,372,582	25,522,825
Salaries & Benefits	53,643	25,000	25,000	0
Services & Supplies	364,174	689,100	10,244,835	9,555,735
Other Charges	3,156,456	3,405,022	10,704,758	7,299,736
Fixed Assets	0	0	749,265	749,265
Other Fin Uses	10,980,535	16,369,002	14,954,276	(1,414,726)
Intrafund Abatement	(6,008,958)	(7,451,763)	(7,451,763)	0
Contingency	0	6,932,894	6,000,000	(932,894)
Reserves Budgetary	0	5,162,700	11,132,122	5,969,422
Total Appropriations	8,545,850	25,131,955	46,358,493	21,226,538
FUND 1000 GENERAL FUND TOTAL	(130,056,792)	(137,717,802)	(142,014,089)	(4,296,287)

General Fund-General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2020-21

MAJOR ADOPTED BUDGET CHANGES

Revenue

Taxes

- \$1,608,317 Increase in Current Secured Property Tax per Board direction provided on July 21, 2020, reflecting a 3.5% growth rate from FY 2019-20 projected actuals.
- (\$2,570,400) Decrease in Sales and Use Tax reflecting a 20% reduction from the Recommended Budget, per Board direction provided on July 21, 2020.
- (\$1,088,500) Decrease in Transient Occupancy Tax reflecting a 25% reduction from the Recommended Budget, per Board direction provided on July 21, 2020.
- (\$1,649,690) Decrease in Tax Loss Reserve to match prior year actuals.
- (145,508) Decrease in Property Tax In-Lieu of Vehicle License Fee revenue to match Property Tax assumptions of 3.5% growth rate from FY 2019-20 projected actuals.
- \$219,000 Increase in Cannabis Activities Tax based on collection rates at the end of FY 2019-20.

Fines & Penalties

- \$150,000 Increase in Penalty and Cost Delinquent Taxes to more closely align with prior year actuals.

Federal Intergovernmental Revenue

- \$17,620,236 Increase in CARES Act Revenue approved by the Board on August 4, 2020.
- \$250,000 Increase in Federal Payment in Lieu of Taxes (PILT) to more closely align with actuals over the past two years.

Service Charges

- \$40,000 Increase in Assessment and Tax Collection Fees for administration of the impact mitigation fee program for independent districts.

Fund Balance

- \$12,330,370 Increase in fund balance derived from \$1.2 million in CARES Act reimbursements, \$4.6 million in projected excess general fund revenue, and \$6.5 million in projected additional departmental savings. General Fund departmental savings total \$13.35 million (4.7% of total departmental general fund appropriations and 10% of total departmental net county cost in FY 2019-20).
- (\$1,241,000) Decrease in revenue From Designations due to the Industrial Drive Transportation Project being scheduled for FY 2021-22.

General Fund-General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2020-21

Appropriations

Services and Supplies

- \$5,000,000 Increase in Contribution to Non-Governmental Agency for CARES Act funding to the El Dorado Community Foundation for a Business Protection Workgroup small business grant program.
- (\$20,000) Decrease in Contribution to Non-Governmental Agency to the reduce available funding for Community Funding Requests approved by the Board to more accurately reflect prior year funding use.
- \$4,575,735 Increase in Special Department Expense as approved by the Board on August 4, 2020 for CARES Act eligible County operations expenses.

Other Charges

- \$10,000 Increase in Contribution to Non-County Governmental Agency to match prior year costs of the El Dorado Hills Fire Department ERAF payment.
- (\$6,500) Decrease in Contribution to Non-County Governmental Agency to the El Dorado County Transportation Commission for Federal Advocacy based on FY 2019-20 contract use.
- \$1,000 Increase in Contribution to Non-County Governmental Agency to the Tahoe Regional Planning Agency based on FY 2019-20 actuals.
- \$6,400,000 Increase in Contribution to Non-County Governmental Agency for CARES Act expenses approved by the Board on August 4, 2020. \$5 million for education and child care, \$1 million for Emergency Medical Services, \$300,000 to Barton Hospital, and \$100,000 to miscellaneous community needs.
- \$895,236 Increase in Interfund transfers for CARES ACT eligible services to the Health and Human Services Agency.

Fixed Assets

- \$749,265 Increase in fixed assets for CARES ACT eligible fixed asset purchases.

Other Financial Uses

- (\$1,241,000) Decrease in Operating Transfers to the Department of Transportation Industrial Drive project being moved to FY 2021-22.
- (\$365,101) Decrease in Operating Transfers to the Health and Human Services Agency.
- \$1,375 Increase in Operating Transfers to the Georgetown and Placerville Airports primary due to the increased Capital Improvement Projects costs.
- \$190,000 Increase in Operating Transfers to the Accumulative Capital Outlay fund.

General Fund-General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2020-21

Contingency

- \$250,000 Increase in Appropriation for Contingency to bring contingency to 3% of adjusted General Fund appropriations.
- (\$1,182,894) Decrease in Appropriation for Contingency to remove the COVID-19 Contingency established in the Recommended Budget.

Reserves Budgetary

- \$822,192 Increase to the General Reserve to bring it to 5% of adjusted General Fund appropriations.
- \$2,300,000 Increase to designations to create a Public Safety Facility Loan Payment Reserve to cover part of the first loan payment due in July 2021.
- \$250,000 Increase to designations to create a Parks Acquisitions and Development Designation from revenue from the sale of land to the El Dorado Hills Community Services District.
- \$800,000 Increase to the Audit Reserve designation in anticipation of a CARES Act expenditure audit in future years.
- \$1,797,231 Increase to the CalPERS Cost Increases Designation to bring the designation to \$4.03 million, two years of estimated increases.

NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recommended	Adopted Budget
General Fund Contingency	\$	6,000,000
General Fund Contributions to		
Accumulative Capital Outlay Facilities Investment	\$	4,751,133
Capital Projects Reserve for Shakori Garage	\$	2,500,000
Broadband Grant Match	\$	450,000
Miwok Indians for Health Programs	\$	2,759,141
DOT for Office Space	\$	2,000
Georgetown Airport	\$	111,974
Placerville Airport	\$	46,430
HCED	\$	115,000
LAFCO	\$	163,296
University California Cooperative Extension (UCCE)	\$	275,535
Tahoe Regional Planning Agency (TRPA) Compact	\$	46,000
El Dorado Hills Fire ERAF	\$	85,000
EDC Transportation Commission Federal Advocacy MOU	\$	33,500
EDC Water Agency Fairgrounds Water Runoff Study MOU	\$	47,050
TOT to Veteran's Affairs Commission	\$	131,419
Veterans SRF - House Council	\$	15,000

General Fund-General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2020-21

Description	Recommended Adopted Budget
General Fund Contribution to Health - Public Health Programs	\$ 4,003,655
Jail & Juvenile Hall Medical Services Contract (CFMG)	\$ 3,539,103
California Children's Services (CCS) Diagnostics Program	\$ 330,222
Match	
California Children's Services (CCS) Program Match	\$ 134,330
General Fund Contribution to Human Services - Community Services	\$ 2,556,963
Area Agency on Aging Programs	\$ 1,803,053
Senior Day Care	\$ 428,031
In Home Supportive Services (IHSS) Public Authority	\$ 89,131
Community Services Administration	\$ 139,848
Senior Shuttle	\$ 5,400
Public Housing Authority	\$ 91,500
General Fund Contribution Health - State Local Program Realignment	\$ 704,192
Match	
General Fund Contribution Mental Health - State Local Program	\$ 16,510
Realignment Match	
General Non-Departmental Expenses	
Annual Audit Contract	\$ 80,000
Sales Tax Audit Services	\$ 40,000
Arch Social	\$ 8,000
CalPERS annual bill	\$ 25,000
CalPERS reports required for GASB 68	\$ 5,000
SB 90 Mandates	\$ 20,000
A87 Charges to Child Support (expenditure abatement)	\$ (263,828)
A87 Charges to Social Services	\$ (3,409,325)
A87 Charges to HHSA Admin, CDA Admin, Animal Services & Public Guardian	\$ (3,778,610)
Countywide Legislative Memberships (CSAC, NACO)	\$ 36,100
Community Funding Requests	\$ 30,000
Reserves and Designations	
Increase to General Reserve - Repayment for Advance to RCDs	\$ 162,700
Increase to General Reserve - Increase to 5% Adjusted General Fund	\$ 822,192
Appropriations	
Increase to CalPERS Cost Increases Designation	\$ 1,797,231
Increase to General Liability & Workers Comp FY 2021-22	\$ 1,000,000
Designation	
Increase to Audit Reserve Designation in case of CARES Act Audit	\$ 800,000
Increase to Public Safety Facility Loan Payment Reserve	\$ 2,300,000
Increase to Designation for Parks Acquisitions and Development	\$ 250,000
Increase to Designation for Capital Projects	\$ 6,500,000

General Fund-General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2020-21

GENERAL FUND RESERVES AND DESIGNATIONS

Object	Description	2019-20 Ending Balance	FY 2020-21 Additions	FY 2020-21 Planned Uses	2020-21 Ending Balance
Reserves					
	GENERAL RESERVE	\$9,015,108	\$984,892		\$10,000,000
	CAPITAL PROJECTS	\$14,431,645	\$5,000,000	(\$2,500,000)	\$16,931,645
	PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	\$2,300,000			\$2,300,000
Designations					
	PUBLIC SAFETY FACILITY LOAN PAYMENTS	\$0	\$2,300,000		\$2,300,000
	PARKS ACQUISITIONS & DEVELOPMENT	\$0	\$250,000		\$250,000
	AUDIT RESERVE	\$144,430	\$800,000		\$944,430
	TOT SPECIAL PROJECTS	\$1,854,965			\$1,854,965
	CALPERS COST INCREASES	\$4,602,440	\$1,797,231	(\$2,370,778)	\$4,028,893
	CALPERS OPEB	\$1,368,765			\$1,368,765
	RAY LAWYER DR	\$3,000,000			\$3,000,000
	ROAD INFRASTRUCTURE	\$1,651,282			\$1,651,282
	JUVENILE HALL	\$1,722,556			\$1,722,556
	OTHER - INDUSTRIAL DRIVE	\$1,241,000			\$1,241,000

Human Resources & Risk Management

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for the Human Resources and Risk Management Department reflect staffing changes in Human Resources and no material changes to the Risk Management division.

Staffing Changes

During the development of the Recommended Budget, the Human Resources department requested a new Principal Human Resources Analyst position focused on organizational development that was identified as a priority request during Department Head meetings. The addition of this position was deferred in the Recommended Budget for consideration during the Adopted Budget revisions. The position is being recommended for addition in the Adopted Budget, adding an additional \$146,948 in salaries and benefits in the general fund. To partially offset the cost of this new position, \$12,910 in one-time salary savings was identified and removed from the budget.

The changes result in an increase of \$138,138 (5.9%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 08 HUMAN RESOURCES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Miscellaneous Rev	89	0	0	0
Total Revenue	89	0	0	0
Salaries & Benefits	1,414,919	1,888,871	2,030,009	141,138
Services & Supplies	317,663	378,297	378,297	0
Intrafund Transfers	5,306	72,710	69,710	(3,000)
Total Appropriations	1,737,888	2,339,878	2,478,016	138,138
FUND 1000 GENERAL FUND TOTAL	1,737,799	2,339,878	2,478,016	138,138

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Salaries and Benefits

\$146,948 Increase in salary and benefits to fund a new Principal Human Resources Analyst position focused on organizational development in the Human Resources division.

(\$12,910) Decrease in salary and benefits due to expected one-time savings in the Human Resources division.

Human Resources & Risk Management

ADOPTED BUDGET REVISIONS • FY 2020-21

\$7,100 Increase in benefit costs due to rate increases in 2021.

Transfers

(\$3,000) Decrease in IT programming charges, as a result of a cost allocation methodology change implemented after the Recommended Budget.

DEPT : 09 RISK MANAGEMENT

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	601,692	0	0	0
Service Charges	40,596,406	43,777,839	43,777,839	0
Miscellaneous Rev	1,423,559	0	0	0
Fund Balance	0	11,095,205	11,095,205	0
Total Revenue	42,621,657	54,873,044	54,873,044	0
Salaries & Benefits	639,959	899,913	899,913	0
Services & Supplies	39,550,117	53,434,734	53,434,934	200
Other Charges	258,208	538,397	538,197	(200)
Intrafund Transfers	2,786,092	2,768,669	2,768,669	0
Intrafund Abatement	(2,786,092)	(2,768,669)	(2,768,669)	0
Total Appropriations	40,448,284	54,873,044	54,873,044	0
FUND 5250 RISK TOTAL	(2,173,374)	0	0	0

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Transfers

(\$200) Decrease in IT programming charges as a result of a cost allocation methodology change implemented after the Recommended Budget.

Information Technologies

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes are primarily for updated personnel costs as a result of Board-approved changes after the Recommended Budget. In addition, the Information Technologies (IT) Department implemented a change in methodology for charging departments for IT programming support in order to increase efficiencies. Departments will not be charged directly for programming support from IT, however costs will be allocated through the A-87 cost plan, based on employee time-study data. This will result in a one-time increase to the IT Department Net County Cost of \$27,920, due to lost revenue from other County departments, which is immaterial when compared to the efficiencies gained administratively. The Department also budgeted savings as a result of delayed hiring of the Assistant Director of IT and the Chief Information Security Officer. Overall the changes result in a decrease of \$170,113 (1.6%) in net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 10 INFORMATION TECHNOLOGIES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Service Charges	86,589	27,920	0	(27,920)
Miscellaneous Rev	2,185	0	0	0
Total Revenues	88,774	27,920	0	(27,920)
Salaries & Benefits	5,479,970	6,193,488	5,824,675	(368,813)
Services & Supplies	4,073,973	4,367,056	4,367,476	420
Other Charges	80	0	0	0
Fixed Assets	154,444	185,150	185,150	0
Intrafund Transfers	8,910	148,011	148,011	0
Intrafund Abatement	(350,385)	(170,360)	0	170,360
Total Appropriations	9,366,994	10,723,345	10,525,312	(198,033)
FUND 1000 GENERAL FUND TOTAL	9,278,220	10,695,425	10,525,312	(170,113)

MAJOR ADOPTED BUDGET CHANGES

Revenue

(\$27,920) Decrease in IT programming support charges to non-general fund departments, as a result of change in charge-out methodology.

Appropriations

Salaries and Benefits

\$21,568 Increase in benefit costs due to rate increases in 2021.

Information Technologies

ADOPTED BUDGET REVISIONS • FY 2020-21

(\$123,359) Decrease due to Board-approved transfer of 1.0 FTE Customer Support Specialist I/II position to the District Attorney's Office (\$108,156) and additional savings to account for a difference in classification of the transfer (\$15,203). These costs are offset by an increase in the District Attorney's Office.

(\$204,101) Decrease due to reduction of 2.0 FTE Deputy Director of Information Technologies positions approved by the Board in July 2020.

(\$62,921) Decrease due to additional savings identified by the delay in hiring of Assistant Director of Information Technologies and Chief Information Security Officer positions.

Services and Supplies

\$420 Increase for purchase of Zoom video conferencing due to increased teleworking.

Intrafund Abatement

\$170,360 Decrease (reflected as positive) due to a change in methodology for charging IT programming support costs to departments. This is offset by reductions in intrafund transfer charges in General Fund departments, with no overall change to Net County Cost.

SUMMARY OF CHANGES

Department changes consist primarily of the re-budget of the completion of the Recorder-Clerk management system and the completion of the Office Reconfiguration Project from Fiscal Year (FY) 2019-20 to FY 2020-21. Adjustments were also made to increase benefit costs in 2021 and reduce programming cost for Information Technologies support as a result of a change in charging methodology. The changes result in a decrease of \$485 (1.9%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 18 RECORDER-CLERK

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Taxes	378	0	0	0
License, Pmt, Fran	81,659	83,000	83,000	0
Service Charges	602,936	685,000	685,000	0
Miscellaneous Rev	497,592	455,000	455,000	0
Other Fin Sources	339,321	374,000	600,876	226,876
Total Revenue	1,521,886	1,597,000	1,823,876	226,876
Salaries & Benefits	1,283,505	1,290,743	1,295,258	4,515
Services & Supplies	171,543	265,300	265,300	0
Fixed Assets	0	0	201,876	201,876
Other Fin Uses	0	0	25,000	25,000
Intrafund Transfers	12,407	15,200	10,200	(5,000)
Total Appropriations	1,467,455	1,571,243	1,797,634	226,391
FUND 1000 GENERAL FUND TOTAL	(54,431)	(25,757)	(26,242)	(485)

MAJOR ADOPTED BUDGET CHANGES

Revenue

\$201,876 Increase due to transfer in from Recorder-Clerk special revenue funds (Modernization, Electronic Recording and Social Security Truncation Funds) to re-budget the completion of the new Recorder-Clerk management system, scheduled to go live in September, 2020.

\$25,000 Increase due to transfer in from Recorder-Clerk special revenue fund (Modernization Fund) to re-budget the completion of the Office Reconfiguration Project.

Appropriations*Salaries and Benefits*

\$4,515 Increase in benefit costs due to rate increases in 2021.

Recorder-Clerk

ADOPTED BUDGET REVISIONS • FY 2020-21

Fixed Assets

\$201,876 Increase in Fixed Assets due to re-budget for the completion of the Recorder Clerk management system initiated in Fiscal Year 2019-20.

Other Finance Uses

\$25,000 Increase in operating transfers out to Facilities to re-budget the completion of the Office Reconfiguration Project initiated in Fiscal Year 2019-20.

Intrafund Transfers

(\$5,000) Reduction in IT programming charges as a result of cost allocation methodology change implemented after the Recommended Budget.

SUMMARY OF CHANGES

Department changes consist primarily of the addition of the purchase of a campaign disclosure web redaction system that was deferred in the Recommended Budget, and a transfer of appropriations from Services and Supplies to Fixed Assets for the purchase of a generator for Building C to ensure continuity of operations in the event of a Public Safety Power Shutoff. This will ensure that business continuity is maintained during an election cycle so that operations can continue and ballots can be received, verified, and tabulated without interruption. Appropriations were also added for benefit cost increases in 2021. The changes result in an increase of \$8,421 (0.6%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 19 ELECTIONS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
IG Rev - State	102,439	1,128,000	1,128,000	0
IG Rev - Federal	25,542	119,236	119,236	0
Service Charges	280,083	327,000	327,000	0
Total Revenue	408,065	1,574,236	1,574,236	0
Salaries & Benefits	894,043	1,002,875	1,005,771	2,896
Services & Supplies	820,867	1,943,495	1,669,520	(273,975)
Fixed Assets	0	0	280,000	280,000
Intrafund Transfers	3,917	5,210	4,710	(500)
Total Appropriations	1,718,826	2,951,580	2,960,001	8,421
FUND 1000 GENERAL FUND TOTAL	1,310,761	1,377,344	1,385,765	8,421

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Salaries and Benefits

\$2,896 Increase in benefit costs due to rate increases in 2021.

Services and Supplies

\$6,025 Increase due to addition of a campaign disclosure web redaction software license that was deferred during the Recommended Budget process.

(\$280,000) Decrease due to transfer of appropriation from Special Department Expense to Fixed Assets for the purchase of a generator for building C (\$225,000) and eight additional mobile ballot printing systems (\$55,000), to be reimbursed through AB 1824 for Vote Center implementation.

Registrar of Voters

ADOPTED BUDGET REVISIONS • FY 2020-21

Fixed Assets

\$280,000 Increase due to transfer of appropriation from Special Department Expense to Fixed Assets for the purchase of a generator for building C (\$225,000) and eight additional mobile ballot printing systems (\$55,000), to be reimbursed through AB 1824 for Vote Center implementation.

Intrafund Transfers

(\$500) Reduction in IT programming charges as a result of cost allocation methodology change implemented after the Recommended Budget.

Treasurer-Tax Collector

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for the Treasurer-Tax Collector's Office include a 25% reduction to Transient Occupancy Tax revenue as a result of Board of Supervisor's direction (July 21, 2020, Legistar Item 20-0971) to reduce the overall TOT budgeted revenue at 25% less than the approved recommended budget. This is in recognition of the uncertainty surrounding the impacts of COVID-19-related travel restrictions in El Dorado County. The Treasurer-Tax Collector's office identified increases to license revenues and reductions to appropriations, with minimal impacts to service level impacts, in order to account for this reduction in revenue without increasing the Department's General Fund contribution. The changes result in a reduction of \$53,071 (2.5%) in revenue, and no change to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 04 TREASURER/TAX COLLECTOR

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Taxes	531,478	530,000	373,500	(156,500)
License, Pmt, Fran	555,806	495,000	598,429	103,429
Fines & Penalties	56,750	55,000	55,000	0
Service Charges	701,243	729,050	729,050	0
Miscellaneous Rev	97,447	120,000	120,000	0
Other Fin Sources	153,340	176,310	176,310	0
Total Revenue	2,096,064	2,105,360	2,052,289	(53,071)
Salaries & Benefits	2,299,298	2,475,685	2,472,614	(3,071)
Services & Supplies	426,505	632,048	632,048	0
Fixed Assets	36,078	13,618	13,618	0
Other Fin Uses	2,874	8,600	8,600	0
Intrafund Transfers	174,984	72,993	22,993	(50,000)
Intrafund Abatement	(16,717)	(28,050)	(28,050)	0
Total Appropriations	2,923,021	3,174,894	3,121,823	(53,071)
FUND 1000 GENERAL FUND TOTAL	826,957	1,069,534	1,069,534	0

MAJOR ADOPTED BUDGET CHANGES

Revenue

- (\$156,500) Decrease in Tax Revenue due to 25% decrease in Transient Occupancy Tax revenue, based on overall projection for FY 2020-21.
- \$103,429 Increase to License fees based on projected additional revenues resulting from the recent approval of the new Business License Fee schedule.

Treasurer-Tax Collector

ADOPTED BUDGET REVISIONS • FY 2020-21

Appropriations

- (\$3,071) Decrease in Salaries and Benefits due to \$10,000 in salary savings, offset in part by an increase to health care costs and long-term disability increases (+\$6,929) due to rate increases determined after the preparation of the Recommended Budget.

- (\$50,000) Decrease in Intrafund Transfers due to a reduction in IT Programming Charges to \$0 as a result of cost allocation methodology change implemented after the adoption of the Recommended Budget.

Law & Justice

Court MOE & Indigent Defense

District Attorney

Grand Jury

Probation

Public Defender

Sheriff

Court Maintenance of Effort (MOE) & Indigent Defense

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended change for Court Maintenance of Effort & Indigent Defense is an increase in appropriations of \$1,000,000.

This results in an increase of \$1,000,000 (81.5%) to net county cost when compared to the approved Recommended Budget.

The increase is due to anticipated costs associated with the defense of a suspect in the murder of an El Dorado County Sheriff's Deputy. The United States Constitution, Sixth Amendment, provides that the government shall provide free legal counsel to a criminal defendant who cannot reasonably afford to hire a lawyer. Such defense is generally provided by the Public Defender's Office; however, the defendant in this case may not be represented by the Public Defender's Office due to a conflict of interest. As a result, the Court has appointed an independent defense attorney. Estimated costs include compensation for the attorney as well as ancillary costs, such as investigative services, transcription costs, and expert consultation.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 20 SUPERIOR COURT

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Fines & Penalties	339,075	344,542	344,542	0
Service Charges	634,008	682,172	682,172	0
Miscellaneous Rev	2,108	2,739	2,739	0
Total Revenue	975,191	1,029,453	1,029,453	0
Services & Supplies	1,260,863	1,132,340	2,132,340	1,000,000
Other Charges	1,066,245	1,099,000	1,099,000	0
Intrafund Transfers	0	25,659	25,659	0
Total Appropriations	2,327,108	2,256,999	3,256,999	1,000,000
FUND 1000 GENERAL FUND TOTAL	1,351,917	1,227,546	2,227,546	1,000,000

District Attorney
ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for the District Attorney’s Office include a net revenue reduction of \$134,707, due primarily to anticipated reductions in Public Safety Sales Tax (Proposition 172) revenue, and appropriations increases totaling \$551,291.

The changes result in an increase of \$685,998 (7.4%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 22 DISTRICT ATTORNEY

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Fines & Penalties	4,250	6,817	6,817	0
IG Rev - State	1,583,058	1,812,430	1,523,120	(289,310)
IG Rev - Federal	808,869	982,047	1,136,650	154,603
Service Charges	23,601	26,000	26,000	0
Miscellaneous Rev	6,504	4,232	4,232	0
Other Fin Sources	1,081,906	782,284	782,284	0
Total Revenue	3,508,188	3,613,810	3,479,103	(134,707)
Salaries & Benefits	9,563,371	11,527,417	11,979,713	452,296
Services & Supplies	1,331,736	1,305,199	1,410,194	104,995
Other Charges	7,616	11,000	11,000	0
Fixed Assets	230,284	20,000	20,000	0
Other Fin Uses	32,264	0	0	0
Intrafund Transfers	34,485	363,776	357,776	(6,000)
Intrafund Abatement	(338,476)	(377,973)	(377,973)	0
Total Appropriations	10,861,281	12,849,419	13,400,710	551,291
FUND 1000 GENERAL FUND TOTAL	7,353,093	9,235,609	9,921,607	685,998

MAJOR ADOPTED BUDGET CHANGES

Revenue

State

(\$289,310) Decrease in Public Safety Sales Tax (Proposition 172) revenue due to projected declines in statewide taxable sales related to the Coronavirus pandemic.

Federal

\$154,603 Increases in grant awards for the Increased Access to Services and Victim Witness programs, offset by a small reduction in the Justice Assistance Grant (JAG) award.

District Attorney

ADOPTED BUDGET REVISIONS • FY 2020-21

Appropriations

Salaries and Benefits

- \$252,440 Increase due to negotiated salary increases and increases in health insurance premiums and long-term disability charges.
- \$76,497 Increase due to the addition of Limited Term Victim Witness Program Specialist in May, 2020, after the Recommended Budget had been published. This addition is offset by federal revenue discussed above.
- \$123,359 Increase due to the transfer of one allocation from the Information Technologies Department to the District Attorney's Office in July, 2020. This increase is offset by a reduction in the Information Technologies Department.

Services and Supplies

- \$48,503 Increase related to the Increased Access to Services program, offset by increased grant funding.
- \$28,320 Increase in janitorial services, offset by a reduction in the Facilities Division budget.
- \$28,172 Increase to re-budget for purchases budgeted and initiated in FY 2019-20 but not completed.

Intrafund Transfers

- (\$6,000) Decreases in Information Technologies programming charges due to a change in cost allocation methodology implemented after approval of the Recommended Budget.

SUMMARY OF CHANGES

In reviewing prior years' actual expenditures and comparable county budgets for Grand Jury it was determined that the budget could be lowered to \$60,000 without any impacts to the Grand Jury. The requested changes for the Grand Jury budget reflect an overall reduction of \$23,930 (28.5%), bringing net county cost down to \$60,000.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 21 GRAND JURY

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Services & Supplies	48,809	81,278	57,348	(23,930)
Intrafund Transfers	3,226	2,652	2,652	0
Total Appropriations	52,035	83,930	60,000	(23,930)
FUND 1000 GENERAL FUND TOTAL	52,035	83,930	60,000	(23,930)

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Services and Supplies

(\$23,930) Decrease in services and supplies to more closely reflect expenses incurred in prior years. A reduction of \$16,972 in Jury mileage/meal reimbursement, \$5,430 Jury fees/per diems, and \$1,528 in printing services.

SUMMARY OF CHANGES

The recommended changes for the Probation Department include a reduction in revenue of \$611,392 and a reduction in appropriations of \$187,100.

The changes result in an increase of \$424,292 (3.9%) to net county cost when compared to the approved Recommended Budget, due primarily to reductions in Public Safety Realignment Revenue and anticipated reductions in Public Safety Sales Tax (Proposition 172) revenue.

The Department's Recommended Budget included the addition of 10 FTEs related to Senate Bill (SB) 10, which, if upheld by the voters in November 2020, would abolish the cash bail system and require counties to perform a risk analysis to determine the pre-trial disposition of persons charged with crimes. At that time, additional funding for the positions was not included and it was noted that should SB 10 be upheld, it would be necessary to identify funding. The department has identified one-time appropriation savings that could be used to fund the additional positions for the second half of this fiscal year; however, future year budgets would be impacted if SB 10 is implemented.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 25 PROBATION

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
IG Rev - State	2,271,531	2,137,115	1,780,919	(356,196)
IG Rev - Federal	166,935	302,144	302,144	0
Other Gov Agency	31,980	25,000	25,000	0
Service Charges	361,873	186,500	186,500	0
Miscellaneous Rev	3,833	4,550	4,550	0
Other Fin Sources	3,357,439	4,469,740	4,214,544	(255,196)
Total Revenue	6,193,591	7,125,049	6,513,657	(611,392)
Salaries & Benefits	15,314,806	14,556,745	14,601,109	44,364
Services & Supplies	2,532,109	2,911,792	2,681,828	(229,964)
Other Charges	87,087	310,025	310,025	0
Fixed Assets	14,794	149,600	149,600	0
Other Fin Uses	11,354	63,000	63,000	0
Intrafund Transfers	49,964	44,735	43,235	(1,500)
Total Appropriations	18,010,115	18,035,897	17,848,797	(187,100)
FUND 1000 GENERAL FUND TOTAL	11,816,523	10,910,848	11,335,140	424,292

MAJOR ADOPTED BUDGET CHANGES

Revenue

State

(\$356,196) Decrease in Public Safety Sales Tax (Proposition 172) revenue due to projected declines in statewide taxable sales related to the Coronavirus pandemic.

Probation

ADOPTED BUDGET REVISIONS • FY 2020-21

Other Financing Sources

(\$255,196) Decrease in Operating Transfers In from the Public Safety Realignment accounts, due to State Budget reductions.

Appropriations

Salaries and Benefits

\$44,364 Increase due to negotiated salary increases and increases in health insurance premiums and long term disability charges.

Services and Supplies

(\$229,964) Decreases to services and supplies related to the Community Corrections partnership to offset the reductions to Public Safety Realignment Revenues at the State level.

Intrafund Transfers

(\$1,500) Decreases in Information Technologies programming charges due to a change in cost allocation methodology implemented after approval of the Recommended Budget.

Public Defender
ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for the Public Defender include an increase in revenues of \$108,710 and an increase in appropriations of \$160,249.

The changes result in an increase of \$51,539 (1.3%) to net county cost when compared to the approved Recommended Budget, primarily due to anticipated reductions in Public Safety Sales Tax (Proposition 172) revenue.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 23 PUBLIC DEFENDER

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
IG Rev - State	328,094	356,196	267,147	(89,049)
Service Charges	0	0	45,000	45,000
Other Fin Sources	23,250	36,000	188,759	152,759
Total Revenue	351,344	392,196	500,906	108,710
Salaries & Benefits	2,881,827	3,875,637	4,037,886	162,249
Services & Supplies	348,445	410,015	410,015	0
Fixed Assets	17,250	0	0	0
Other Fin Uses	16,190	0	8,000	8,000
Intrafund Transfers	23,577	61,736	51,736	(10,000)
Total Appropriations	3,287,289	4,347,388	4,507,637	160,249
FUND 1000 GENERAL FUND TOTAL	2,935,945	3,955,192	4,006,731	51,539

MAJOR ADOPTED BUDGET CHANGES

Revenue

State

(\$89,049) Decrease in Public Safety Sales Tax (Proposition 172) revenue due to projected declines in statewide taxable sales related to the Coronavirus pandemic.

Service Charges

\$45,000 Increase in Service Charges anticipated as a result of implementation of a fee schedule for conservatorship cases and implementation of a registration fee for criminal defendants.

Other Financing Sources

\$152,759 Increase in use of the District Attorney/Public Defender Local Revenue Account for activities related to Public Safety Realignment.

Public Defender

ADOPTED BUDGET REVISIONS • FY 2020-21

Appropriations

Salaries and Benefits

\$162,249 Increase due to negotiated salary increases and increases in health insurance premiums and long term disability charges.

Other Financing Uses

\$8,000 Increase in Operating Transfers Out due to re-budgeting appropriations for the completion of a tenant improvement project in the Shingle Springs office that was budgeted and initiated in FY 2019-20 but not completed.

Intrafund Transfers

(\$10,000) Reduction in Information Technologies programming charges as a result of a change in cost allocation methodology that was implemented after approval of the Recommended Budget.

SUMMARY OF CHANGES

The recommended changes for the Sheriff’s Office include a net reduction in revenue of \$863,000, and an increase in appropriations of \$1,628,000.

The changes result in an increase of \$2,491,434 (4.6%) to net county cost when compared to the approved Recommended Budget, primarily due to anticipated reductions in Public Safety Sales Tax (Proposition 172) revenue.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 24 SHERIFF

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Taxes	126,841	149,010	149,010	0
License, Pmt, Fran	220,808	244,200	244,200	0
Fines & Penalties	58,451	40,000	40,000	0
Rev Use Money/Prop	5,100	4,800	4,800	0
IG Rev - State	9,591,256	28,227,608	26,001,384	(2,226,224)
IG Rev - Federal	395,234	763,000	763,000	0
Other Gov Agency	581,688	500,000	500,000	0
Service Charges	757,345	638,000	638,000	0
Miscellaneous Rev	122,056	20,500	20,500	0
Other Fin Sources	5,313,802	6,381,000	7,744,263	1,363,263
Total Revenue	17,172,582	36,968,118	36,105,157	(862,961)
Salaries & Benefits	54,998,375	60,814,083	61,092,501	278,418
Services & Supplies	8,061,809	9,784,086	10,044,086	260,000
Other Charges	30,487	200,430	200,430	0
Fixed Assets	809,957	1,573,999	2,660,999	1,087,000
Other Fin Uses	83,215	19,007,775	19,007,775	0
Intrafund Transfers	148,096	251,535	251,535	0
Intrafund Abatement	(16,934)	(46,732)	(43,677)	3,055
Total Appropriations	64,115,005	91,585,176	93,213,649	1,628,473
FUND 1000 GENERAL FUND TOTAL	46,942,423	54,617,058	57,108,492	2,491,434

MAJOR ADOPTED BUDGET CHANGES

Revenue

State

(\$2,226,224) Decrease in Public Safety Sales Tax (Proposition 172) revenue due to projected declines in statewide taxable sales related to the Coronavirus pandemic.

Sheriff

ADOPTED BUDGET REVISIONS • FY 2020-21

Other Financing Sources

\$1,363,263 Increase in Operating Transfers In from Special Revenue Funds to offset increases in Services and Supplies and Fixed Assets for purchases that were budgeted and initiated in FY 2019-20 but will be completed in FY 2020-21.

Appropriations

Salaries and Benefits

\$278,418 Increase due to negotiated salary increases and increases in health insurance premiums and long-term disability charges.

Services and Supplies

\$260,000 Increase is due to the re-budget of appropriations to complete purchases that were budgeted and initiated in FY 2019-20 but not completed. This increase is offset by an increase in Operating Transfers In from Special Revenue Funds.

Fixed Assets

\$1,087,000 Increase is due to the re-budget of appropriations to complete purchases that were budgeted and initiated in FY 2019-20 but not completed. This increase is offset by an increase in Operating Transfers In from Special Revenue Funds.

Intrafund Abatement

(\$3,055) Decrease due to reduced transfer in of grant money from the Parks Division for trail patrol services.

DEPT : 24 SHERIFF

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	34,857	35,000	35,000	0
Miscellaneous Rev	560,482	0	0	0
Fund Balance	0	1,720,700	1,720,700	0
Total Revenue	595,340	1,755,700	1,755,700	0
Services & Supplies	414,930	657,300	657,300	0
Contingency	0	1,098,400	1,098,400	0
Total Appropriations	414,930	1,755,700	1,755,700	0
FUND 1118 COMMISSARY TOTAL	(180,410)	0	0	0

No changes from Recommended Budget.

Land Use and
Development Services

Agricultural Commissioner
Environmental Management
Fish & Game
Planning and Building
Airports
Cemeteries
Surveyor
Transportation

Agricultural Commissioner

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

Each year the Department receives unclaimed gas tax revenue through the California Department of Food and Agriculture (CDFA) and the Department of Pesticide Regulations (DPR) as partial reimbursement for agricultural program cost.

In the FY 2019-20 Recommended Budget, \$30,000 was allocated for the purchase by the California Department of Food and Agriculture of the new Time Keeping Project (CALCATS). The Program became available in the middle of June but implementation was not completed within FY 2019-20 and has been re-budgeted with this Adopted Budget revision. Additionally, the FY 2020-21 Recommended Budget allocated a portion of this funding toward the purchase and installation of a generator for the building that houses the Agricultural Commissioner. Because the new estimate for the timekeeping program is \$25,000, \$5,000 has been re-allocated to be transferred in to Facilities for installation of the concrete generator pad.

Other changes include the deletion of funding for Rural County Representatives of California (RCRC) dues, which are budgeted in this department and have been waived for the fiscal year.

The FY 2020-21 Adopted Budget recommendation reflects a total of 11 FTEs. There are no changes from the Recommended Budget.

The recommended changes for Agricultural Commissioner reflect a decrease of \$27,993 (5%) in net county cost, reducing the total provided by the General Fund to \$529,875.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 31 AGRICULTURAL COMMISSIONER

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
License, Pmt, Fran	113,097	125,945	125,945	0
Rev Use Money/Prop	20	300	300	0
IG Rev - State	793,688	835,536	865,536	30,000
IG Rev - Federal	44,825	0	0	0
Other Gov Agency	28,727	105,727	105,727	0
Service Charges	25,670	11,193	11,193	0
Miscellaneous Rev	64	200	200	0
Total Revenue	1,006,093	1,078,901	1,108,901	30,000
Salaries & Benefits	1,146,563	1,301,701	1,301,701	0
Services & Supplies	193,217	300,071	287,178	(12,893)
Other Charges	948	3,000	3,000	0
Fixed Assets	94,191	28,900	28,900	0
Other Fin Uses	13,558	0	0	0
Intrafund Transfers	3,153	3,097	17,997	14,900
Total Appropriations	1,451,630	1,636,769	1,638,776	2,007
FUND 1000 GENERAL FUND TOTAL	445,537	557,868	529,875	(27,993)

Agricultural Commissioner

ADOPTED BUDGET REVISIONS • FY 2020-21

MAJOR ADOPTED BUDGET CHANGES

Revenue

\$30,000 Increase in State Revenue due to re-budgeting unspent funding from Unclaimed Gas Tax Revenue

Appropriations

(\$12,893) Decrease in Services and Supplies due to a reduction in General Liability Insurance costs not previously budgeted (-\$4,886) to bring the program funding level to an acceptable confidence level, as provided by the Risk Management Division, reduced equipment costs (-\$4,607), reduced travel and training costs (-\$5,400), and the waiver of RCRC Member Dues this fiscal year (-\$13,000); offset by an increase to Special Department Expense in the amount of \$15,000 for the re-budget of time keeping software.

\$14,900 Increase in Intrafund Transfers due to an Intrafund transfer out to Facilities for installation of the generator (+\$15,000) offset by a reduction in IT Programming Charges to \$0 (-\$100) as a result of cost allocation methodology change implemented after the adoption of the Recommended Budget.

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for Environmental Management are for re-budgeted items and changes to accommodate cost-applied rates and methodology changes determined to be necessary after the preparation of the Recommended Budget.

The changes result in no change to net county cost when compared to the approved Recommended Budget. Environmental Management continues to operate with no net county cost as a result of the use of various other funding streams, including the drawdown of the Solid Waste Franchise Fees fund balance.

DEPARTMENT ADOPTED BUDGET SUMMARY

General Fund Programs

DEPT : 38 ENVIRONMENTAL MANAGEMENT

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
License, Pmt, Fran	1,295,194	1,409,244	1,409,244	0
IG Rev - Federal	17,027	3,000	3,000	0
Service Charges	365,462	615,413	615,413	0
Miscellaneous Rev	3,415	500	500	0
Other Fin Sources	656,561	698,020	627,134	(70,886)
Total Revenue	2,337,660	2,726,177	2,655,291	(70,886)
Salaries & Benefits	1,919,709	2,392,351	2,340,963	(51,388)
Services & Supplies	140,285	186,085	196,587	10,502
Other Charges	1,515	300	300	0
Intrafund Transfers	276,151	380,876	350,876	(30,000)
Intrafund Abatement	0	(233,435)	(233,435)	0
Total Appropriations	2,337,660	2,726,177	2,655,291	(70,886)
FUND 1000 GENERAL FUND TOTAL	0	0	0	0

MAJOR ADOPTED BUDGET CHANGES

Revenue

(\$70,886) Decrease in Other Financing Sources, Operating Transfers In due to moving the budgeted Salary and Benefit amount for two Extra Help Hazmat Recycling Specialists to the Household Hazardous Waste Program from the General Fund Department budget, due to these positions being assigned to assist with coordinating household hazardous waste events and providing general support to that program. The transfer is now budgeted in the County Service Area #10 Fund.

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2020-21

Appropriations

- (\$51,388) Decrease in salaries and benefits due to moving the budgeted Salary and Benefit amount for two Extra Help Hazmat Recycling Specialists to the Household Hazardous Waste Program from the General Fund Department budget (-\$70,886) offset with an increase (+\$19,498) in Salaries and Benefits due to health care costs (+\$10,411) and long-term disability (+\$485) rate increases determined after the preparation of the Recommended Budget, and negotiated salary and benefit increases (+\$8,602).
- \$10,502 Increase in Services and Supplies due to an increase to the Computer System/Software Maintenance for added Envision technical support. This increase is anticipated due to the replacement system for the Department being deferred for the fiscal year, which results in additional cost for maintenance of the current system accounting for the full fiscal year.
- (\$30,000) Decrease in Intrafund Transfers due to a reduction in IT Programming Charges to \$0 as a result of cost allocation methodology change implemented after the adoption of the Recommended Budget.

County Service Area #3

DEPT : 38 ENVIRONMENTAL MANAGEMENT

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Taxes	441,386	439,800	439,800	0
Fines & Penalties	1,762	2,586	2,586	0
Rev Use Money/Prop	52,108	59,600	59,600	0
IG Rev - State	4,146	4,100	4,100	0
Other Gov Agency	6,232	6,000	6,000	0
Service Charges	340,191	350,750	350,750	0
Fund Balance	0	1,889,696	1,889,696	0
Total Revenue	845,824	2,752,532	2,752,532	0
Salaries & Benefits	152,687	230,778	230,778	0
Services & Supplies	37,205	67,785	67,785	0
Other Charges	289,638	332,839	332,839	0
Fixed Assets	0	50,000	65,000	15,000
Contingency	0	2,071,130	2,056,130	(15,000)
Total Appropriations	479,530	2,752,532	2,752,532	0
FUND 1353 County Service Area #3 TOTAL	(366,294)	0	0	0

Environmental Management

RECOMMENDED BUDGET • FY 2020-21

MAJOR ADOPTED BUDGET CHANGES

Revenue

There were no changes to Revenue in CSA #3.

Appropriations

(\$15,000) Decrease in Vector Control Contingency due to the re-budget of two new Quads not purchased in FY 2019-20.

\$15,000 Increase in Vector Control Fixed Assets due to the re-budget of two new Quads not purchased in FY 2019-20.

County Service Area #10

DEPT : 38 ENVIRONMENTAL MANAGEMENT

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
License, Pmt, Fran	19,304	17,500	17,500	0
Fines & Penalties	14,805	13,331	13,331	0
Rev Use Money/Prop	192,606	178,400	178,400	0
IG Rev - State	142,291	465,935	485,935	20,000
Service Charges	2,951,374	2,976,176	2,976,176	0
Miscellaneous Rev	550	2,950	2,950	0
Other Fin Sources	12,590	106,744	106,744	0
Residual Equity	102,113	0	0	0
Fund Balance	0	2,475,479	2,419,454	(56,025)
Total Revenue	3,435,633	6,236,515	6,200,490	(36,025)
Salaries & Benefits	1,119,404	1,560,086	1,630,972	70,886
Services & Supplies	2,025,353	2,200,764	2,211,764	11,000
Other Charges	364,419	729,799	729,799	0
Fixed Assets	11,911	45,000	54,000	9,000
Other Fin Uses	117,720	439,769	383,744	(56,025)
Residual Equity Xfer	102,113	0	0	0
Intrafund Transfers	231,008	350,362	350,362	0
Intrafund Abatement	(231,008)	(350,362)	(350,362)	0
Contingency	0	1,202,097	1,131,211	(70,886)
Reserves Budgetary	0	59,000	59,000	0
Total Appropriations	3,740,920	6,236,515	6,200,490	(36,025)
FUND 1360 County Service Area #10 TOTAL	305,288	0	0	0

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2020-21

MAJOR ADOPTED BUDGET CHANGES

Revenue

- \$20,000 Increase to Hazardous Waste State Revenue due to rebudgeting Household Hazardous Waste Grant - HD31 grant funds not utilized in FY 2019-20.
- (\$56,025) Decrease to CSA #10 Solid Waste Fund Balance.

Appropriations

- \$70,886 Increase to Salaries and Benefits in Household Hazardous Waste due to moving the budgeted Salary and Benefit amount for two Extra Help Hazmat Recycling Specialists to the Household Hazardous Waste Program from the General Fund Department budget.
- \$11,000 Increase to Household Hazardous Waste Professional and Specialized Services due to re-budgeting grant funding that was originally budgeted for the Bass Lake Fire Station Household Hazardous Waste facility floor project, which was not completed in FY 2019-20, to be utilized on two temporary offsite household hazardous waste events.
- \$9,000 Increase to Household Hazardous Waste Fixed Asset due to re-budgeting grant funding that was originally budgeted for the Bass Lake Fire Station floor project, which was not completed in FY 2019-20, to be utilized for a portable eye wash and safety shower fixed asset.
- (\$56,025) Decrease in Solid Waste Other Financing Uses, Operating Transfers Out due to moving the budgeted Salary and Benefit amount for two Extra Help Hazmat Recycling Specialists from the General Fund Department budget, where Solid Waste Fund balance is used to keep the General Fund Contribution at \$0, to the Household Hazardous Waste Program.
- (\$70,886) Decrease in Household Hazardous Waste Appropriation for Contingency due to budgeting Salary and Benefit amount for two Extra Help Hazmat Recycling Specialists in the County Service Area #10 Fund.

SUMMARY OF CHANGES

Economic Development Division

The recommended changes for the Planning and Building Department include a reduction to Economic Development staff costs totaling \$90,000 as a result of Board of Supervisor's direction (July 21, 2020, Legistar Item 20-0971) to reduce the overall Transient Occupancy Tax budgeted revenue 25% less than the approved Recommended Budget. This is in recognition of the uncertainty surrounding the impacts of COVID-19-related travel restrictions.

Cemeteries

Additional savings totaling \$16,008 are being identified by postponing the recruitment for a vacant Administrative Tech position for six months.

Building Services Division

During the Recommended Budget process the Department requested \$70,000 in one time appropriations to conduct a fee study for the Building Services Division. This request was deferred until consideration of the final adopted budget due to the uncertainty of year end revenue projections. The Chief Administrative Office is recommending that this funding for the fee study be approved.

Personnel Changes

The Fiscal Year 2020-21 Adopted Budget reflects a total of 92 FTEs, down from 93 FTEs in the Recommended Budget. This reflects the deletion of a Planning Manager position (1 FTE) as approved by the Board of Supervisors after the approval of the Recommended Budget. These savings are offset in part by negotiated salary and benefit increases, increased health insurance costs, and one-time costs to cover the leave payout due to the resignation of the Assistant Director in July 2020 totaling approximately \$64,000.

The changes result in a net county cost increase of \$4,823 (0.07%) when compared to the approved Recommended Budget.

Planning and Building

ADOPTED BUDGET REVISIONS • FY 2020-21

DEPARTMENT ADOPTED BUDGET SUMMARY

General Fund

DEPT: PLANNING & BUILDING, AIRPORTS, PARKS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
License, Pmt, Fran	5,769,989	8,162,800	8,162,800	0
IG Rev - State	310,407	231,000	231,000	0
Service Charges	961,758	844,689	844,689	0
Miscellaneous Rev	147,580	968,200	968,200	0
Other Fin Sources	73,075	525,000	575,000	50,000
Total Revenue	7,262,809	10,731,689	10,781,689	50,000
Salaries & Benefits	7,616,044	10,305,243	10,310,066	4,823
Services & Supplies	1,545,075	5,079,631	5,149,631	70,000
Other Charges	276,470	178,550	178,550	0
Fixed Assets	0	12,000	12,000	0
Other Fin Uses	83,003	0	0	0
Intrafund Transfers	3,708,541	5,148,694	5,128,694	(20,000)
Intrafund Abatement	(1,565,781)	(2,723,200)	(2,723,200)	0
Total Appropriations	11,663,352	18,000,918	18,055,741	54,823
FUND 1000 GENERAL FUND TOTAL	4,400,542	7,269,229	7,274,052	4,823

MAJOR ADOPTED BUDGET CHANGES

Revenue

\$50,000 Increase in Building Services Other Financing Sources, Operating Transfers In due to an increase in the projected revenue from the Tahoe Regional Planning Agency (TRPA) Building Allocation Special Revenue Funds from forfeited deposits.

Appropriations

Salaries and Benefits

\$208,857 Increase in Building Services due to negotiated salary and benefit increases.

(\$185,000) Decrease in Current Planning Services due to the deletion of a Planning Manager Position (1 FTE) as approved by the Board of Supervisors.

(\$90,000) Decrease in Economic Development due to postponing the recruitment for a vacant Administrative Analyst positions for the full fiscal year.

\$64,000 Increase in Administration, Other Compensation, due to the resignation of the Assistant Director, resulting in increased payout costs.

Planning and Building

ADOPTED BUDGET REVISIONS • FY 2020-21

\$22,974 Increase in Salaries and Benefits due to an increase to health care costs (\$21,720) and long-term disability increases (\$1,254) due to rate increases determined after the preparation of the Recommended Budget.

(\$16,008) Decrease to Cemeteries due to postponing the recruitment for a vacant Administrative Technician position for half of the fiscal year.

Services and Supplies

\$70,000 Increase to Building Services Professional and Specialized Services due to the addition of funding for a Fee Study, a budget request that was deferred from the Recommended Budget.

Intrafund Transfers

(\$20,000) Decrease in Intrafund Transfers Out due to a reduction in IT Programming Charges to \$0 as a result of cost allocation methodology change implemented after the adoption of the Recommended Budget.

Housing, Community & Economic Development

DEPT: PLANNING & BUILDING

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	22,793	51,300	51,300	0
IG Rev - Federal	500,000	205,000	205,000	0
Service Charges	9,192	0	0	0
Miscellaneous Rev	8,399	150	150	0
Other Fin Sources	276,893	523,327	523,327	0
Fund Balance	0	489,980	489,980	0
Total Revenue	817,277	1,269,757	1,269,757	0
Salaries & Benefits	118,260	64,066	89,467	25,401
Services & Supplies	512,646	853,854	828,453	(25,401)
Other Charges	39,609	28,864	28,864	0
Intrafund Transfers	41,057	829,080	829,080	0
Intrafund Abatement	(41,057)	(829,080)	(829,080)	0
Contingency	0	322,973	322,973	0
Total Appropriations	670,515	1,269,757	1,269,757	0
FUND 1108 HOUSING, COMMUNITY & ECON DEV TOTAL	(146,762)	0	0	0

MAJOR ADOPTED BUDGET CHANGES

Revenue

There were no changes to revenue in HCED.

Planning and Building

ADOPTED BUDGET REVISIONS • FY 2020-21

Appropriations

- \$25,401 Increase in Salaries and Benefits costs due to an Administrative Technician originally budgeted 100% in Long Range Planning reassigned 25% to the HCED Org in order to assist with each other's programs and projects and to provide for cross-training, and based on workload trends in the previous fiscal year.
- (\$25,401) Decrease in Special Department Expense due to the HCED Grants - Reimbursement Funds, which vary from year to year.

Special Aviation

DEPT: AIRPORTS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	303	300	300	0
IG Rev - State	20,000	20,000	20,000	0
Fund Balance	0	455	600	145
Total Revenue	20,303	20,755	20,900	145
Other Fin Uses	20,000	20,030	20,900	870
Contingency	0	725	0	(725)
Total Appropriations	20,000	20,755	20,900	145
FUND 1105 SPECIAL AVIATION TOTAL	(303)	0	0	0

MAJOR ADOPTED BUDGET CHANGES

Revenue

- (\$145) Decrease in fund balance available to transfer out to the Placerville and Georgetown Airports

Appropriations

- \$870 Increase to other financing used to allow accumulated interest to be distributed to the Placerville and Georgetown Airports
- (\$725) Decrease in appropriation for contingency to balance operating transfer out to the Placerville and Georgetown Airports

Planning and Building
ADOPTED BUDGET REVISIONS • FY 2020-21

Airports

DEPT: AIRPORTS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	255,851	258,746	258,746	0
IG Rev - State	0	66	606	540
IG Rev - Federal	353,313	261,995	279,784	17,789
Miscellaneous Rev	400,158	461,260	461,260	0
Other Fin Sources	126,263	177,059	179,304	2,245
Fund Balance	0	509,696	527,011	17,315
Total Revenue	1,135,585	1,668,822	1,706,711	37,889
Salaries & Benefits	235,980	364,995	364,995	0
Services & Supplies	512,557	616,339	620,239	3,900
Other Charges	341,075	482,488	482,488	0
Fixed Assets	281,811	205,000	238,989	33,989
Cap Fixed Assets	(289,645)	(205,000)	(238,989)	(33,989)
Intrafund Transfers	199,090	330,579	330,579	0
Intrafund Abatement	(199,090)	(330,579)	(330,579)	0
Reserves Budgetary	0	205,000	238,989	33,989
Total Appropriations	1,081,779	1,668,822	1,706,711	37,889
FUND 5114 AIRPORTS TOTAL	(53,807)	0	0	0

MAJOR ADOPTED BUDGET CHANGES

Revenue

- \$540 Increase in State Revenue for the Taxiway Edge Lights project at Placerville Airport, re-budgeted from FY 2019-20.
- \$17,789 Increase in Federal Revenue for the Taxiway Edge Lights project at Placerville Airport and pavement repair at Georgetown airports, re-budgeted from FY 2019-20.
- \$2,245 Increase to operating transfers in for re-budgeting ACO Fund contribution for the Taxiway Edge Lights and pavement repair projects, and to allow accumulated interest in Special Aviation to be distributed to the Placerville Airport.
- \$17,315 Increase to Placerville Airport Fund Balance in order to balance additional appropriations.

Appropriations

- \$3,900 Increase in Services and Supplies, Other Governmental Agencies expenses due to delayed invoices from Growlersburg Conservation Camp being re-budgeted.

Planning and Building

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\$33,989 Increase to Fixed Asset Project Management and Equipment for the Taxiway Edge Lights project at Placerville Airport and pavement repair at Georgetown airports, re-budgeted from FY 2019-20.

Cemeteries

DEPT: CEMETERIES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	753	0	0	0
Service Charges	1,650	0	0	0
Miscellaneous Rev	4,500	0	0	0
Fund Balance	0	37,595	37,595	0
Total Revenue	6,903	37,595	37,595	0
Contingency	0	37,595	37,595	0
Total Appropriations	0	37,595	37,595	0
FUND 1119 PLACERVILLE UNION CEMETERY TOTAL	(6,903)	0	0	0

There were no changes to the Placerville Union Cemetery budget.

SUMMARY OF CHANGES

The requested changes for the Surveyor’s Office include a 5% reduction to Salaries and Benefits due to \$84,847 in salary savings. This 5% is an efficiency identified by the Department and is due to the Department holding vacant a GIS Analyst I/II (1 FTE), resulting in minimal service level impacts. This position remains allocated to the department, but the recruitment to fill the position is delayed until February 2021. The Fiscal Year 2020-21 Adopted Budget reflects a total of 12 FTEs, all located on the West Slope. There are no changes from the Recommended Budget.

The changes result in a decrease of \$84,384 (4.6%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 30 SURVEYOR

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Service Charges	146,121	131,639	131,639	0
Total Revenue	146,121	131,639	131,639	0
Salaries & Benefits	1,540,571	1,682,574	1,602,190	(80,384)
Services & Supplies	62,178	124,393	124,393	0
Other Charges	1,092	200	200	0
Intrafund Transfers	11,752	21,211	17,211	(4,000)
Intrafund Abatement	(144,107)	(8,000)	(8,000)	0
Total Appropriations	1,471,487	1,820,378	1,735,994	(84,384)
FUND 1000 GENERAL FUND TOTAL	1,325,366	1,688,739	1,604,355	(84,384)

MAJOR ADOPTED BUDGET CHANGES

Revenue

There are no changes to Revenue.

Appropriations

- (80,384) Decrease in Salaries and Benefits due to \$84,847 in salary savings, offset in part by an increase to health care costs (+\$3,810) and long term disability increases (+\$218) due to rate increases determined after the preparation of the Recommended Budget.

- (\$4,000) Decrease in Intrafund Transfers due to a reduction in IT Programming Charges to \$0 (-\$4,000) as a result of cost allocation methodology change implemented after the adoption of the Recommended Budget.

Transportation

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for Transportation are to reduce funding for Overtime in the County Engineer Org, which is the only portion of the Department’s budget that has a General Fund contribution. This reduction was identified by the department and is expected to have minimal service level impacts.

Other changes have been made to match the FY 2020-21 Budget to the recently approved Capital Improvement Program and establishing a separate Org for the Road Repair and Accountability Act funding (SB1). Fleet vehicles have also been added to account for those budgeted but not delivered in FY 2019-20 and new vehicles in the budget in other Departments.

The changes result in a reduction of \$6,400 (5%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

General Fund

DEPT : 36 TRANSPORTATION

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Service Charges	853,203	848,000	1,518,000	670,000
Miscellaneous Rev	0	400	400	0
Other Fin Sources	677,136	900,000	900,000	0
Total Revenue	1,530,339	1,748,400	2,418,400	670,000
Salaries & Benefits	0	801,504	795,104	(6,400)
Services & Supplies	294,030	302,500	939,869	637,369
Other Charges	1,340,811	699,873	732,504	32,631
Intrafund Transfers	51,645	71,500	71,500	0
Total Appropriations	1,686,487	1,875,377	2,538,977	663,600
FUND 1000 GENERAL FUND TOTAL	156,148	126,977	120,577	(6,400)

MAJOR ADOPTED BUDGET CHANGES

Revenue

\$670,000 Increase in Time and Material Development Projects, adjusted to match the 2020 Approved Capital Improvement Program (CIP).

Appropriations

(\$6,400) Decrease in Salaries and Benefits - Overtime in the County Engineer budget.

\$637,369 Increase in Services and Supplies Professional and Specialized Services, adjusted to match the 2020 Approved CIP.

Transportation

ADOPTED BUDGET REVISIONS • FY 2020-21

\$32,631 Increase in Interfund transfers to DOT Engineering, adjusted to match the 2020 Approved Capital Improvement Program.

Erosion Control

DEPT : 36 TRANSPORTATION

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	5,697	0	0	0
IG Rev - State	673,933	4,312,077	3,707,491	(604,586)
IG Rev - Federal	903,872	1,369,843	2,186,843	817,000
Service Charges	166,064	170,046	363,546	193,500
Miscellaneous Rev	20,122	228,800	228,800	0
Other Fin Sources	0	200,000	200,000	0
Total Revenue	1,769,688	6,280,766	6,686,680	405,914
Salaries & Benefits	157,471	509,935	509,935	0
Services & Supplies	970,230	5,323,056	5,728,970	405,914
Other Charges	4,482	2,500	2,500	0
Intrafund Transfers	688,592	445,275	445,275	0
Total Appropriations	1,820,775	6,280,766	6,686,680	405,914
FUND 1101 EROSION CONTROL TOTAL	51,086	0	0	0

MAJOR ADOPTED BUDGET CHANGES

Revenue

(\$604,586) Decrease in State Revenue due to fluctuations in funding from the State Water Resources Control Board, Tahoe Conservancy, and other sources, adjusted to match the 2020 Approved CIP.

\$817,000 Increase to United States Forest Service Funding, as adjusted to match the 2020 Approved CIP.

\$193,500 Increase to Tahoe Regional Planning Agency Service Charges to match the 2020 Approved CIP.

Appropriations

\$405,914 Increase in Services and Supplies due to an increase to Construction and Engineering Contracts (\$659,414), offset in part by decrease to Professional and Specialized Services (-\$253,500) to match the 2020 Approved CIP.

Transportation

ADOPTED BUDGET REVISIONS • FY 2020-21

Road Fund

DEPT : 36 TRANSPORTATION

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Taxes	58,915	10,000	10,000	0
License, Pmt, Fran	501,886	567,500	567,500	0
Rev Use Money/Prop	(267,785)	24,401	24,401	0
IG Rev - State	16,147,693	15,996,740	9,804,791	(6,191,949)
IG Rev - Federal	19,764,354	29,498,989	32,803,704	3,304,715
Service Charges	2,243,045	3,771,607	4,548,920	777,313
Miscellaneous Rev	390,571	3,258,877	6,340,724	3,081,847
Other Fin Sources	15,291,832	24,377,130	27,471,525	3,094,395
Fund Balance	0	2,883,951	13,891,653	11,007,702
Total Revenue	54,130,512	80,389,195	95,463,218	15,074,023
Salaries & Benefits	17,117,084	17,783,350	17,783,350	0
Services & Supplies	27,286,395	48,836,308	56,722,750	7,886,442
Other Charges	3,868,030	5,394,376	5,754,376	360,000
Fixed Assets	2,854,133	8,050,436	7,427,719	(622,717)
Other Fin Uses	93,910	710,000	710,000	0
Residual Equity Xfer	0	0	4,860,175	4,860,175
Intrafund Abatement	(747,273)	(445,275)	(445,275)	0
Contingency	0	60,000	2,650,123	2,590,123
Total Appropriations	50,472,279	80,389,195	95,463,218	15,074,023
FUND 1103 ROAD FUND TOTAL	(3,658,232)	0	0	0

MAJOR ADOPTED BUDGET CHANGES

Revenue

- (\$6,191,949) Decrease in State Funding to General Department, Maintenance, and Capital Improvements budgets to match the updates to the 2020 Approved CIP and based on May 2020 CSAC HUTA estimates.
- \$3,304,715 Increase to Federal Revenue due to fluctuations in Hazard Elimination, Bridges, CMAQ, and Surface Transportation Program funding in Capital Improvements to match the updates to the 2020 Approved CIP.
- \$777,313 Increase to Engineering and Capital Improvement Service Charges to match the updates to the 2020 Approved CIP.
- \$3,081,847 Increase to Capital Improvement Miscellaneous Revenue to match the updates to the 2020 Approved CIP.
- \$3,094,395 Increase to Other Financing Sources due to a new Operating Transfer In to Maintenance from the new SB1 Org (+\$5,360,000), offset in part by a reduction in the transfer in

Transportation

ADOPTED BUDGET REVISIONS • FY 2020-21

from the General Fund – Other Operations to Capital Improvements in Tribe Agreement funds for the Industrial Drive project (-\$1,520,000) (\$1,241,000 from the GF Sheriff Tribe and \$279,000 from DOT Tribe), due to a project schedule change wherein these funds will instead be needed in FY 2021-22. Other offsetting reductions are in the overall use of Traffic Impact Mitigation Fee funds (-\$544,819), and SMUD funds for other projects (-\$200,786) to match the project updates to the 2020 Approved CIP.

\$11,007,702 Increase in Road Fund Fund Balance based on an updated projection at the end of FY 2019-20, and due to increased use of SB1 Fund Balance to transfer to the new SB1 Org.

Appropriations

\$7,886,442 Increase in Professional and Specialized Services and Construction and Engineering Contracts Increase to fund contract for consultant who is working on a countywide Fish and Wildlife permit (\$140,000) and to match the updates to the 2020 Approved CIP.

\$360,000 Increase to Rights of Way funding (\$380,000), offset by a decrease in Interfund Transfers Out due to a reduction in IT Programming Charges to \$0 as a result of cost allocation methodology change implemented after the adoption of the Recommended Budget (-\$20,000).

(\$622,717) Decrease to Fixed Assets Infrastructure Acquisition and Equipment Fixed Assets (-917,717) offset in part by an increase to Building and Improvements (+\$380,000) to remove one backhoe from the fixed asset list and to match the updates to the 2020 Approved CIP.

\$4,860,175 Increase to DOT Maintenance Equity transfer to move SB1 fund balance to the new SB1 Org.

Road District Tax

DEPT : 36 TRANSPORTATION

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Taxes	6,682,577	7,120,693	7,120,693	0
Fines & Penalties	1,840	1,750	1,750	0
Rev Use Money/Prop	18,883	10,000	10,000	0
IG Rev - State	58,793	55,000	55,000	0
Total Revenue	6,762,093	7,187,443	7,187,443	0
Other Fin Uses	6,556,326	7,187,443	7,187,443	0
Total Appropriations	6,556,326	7,187,443	7,187,443	0
FUND 1104 ROAD DISTRICT TOTAL	(205,767)	0	0	0

MAJOR ADOPTED BUDGET CHANGES

There were no changes to the Road District Tax budget.

Transportation
ADOPTED BUDGET REVISIONS • FY 2020-21

Fleet Internal Service Fund

DEPT : 36 TRANSPORTATION

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	51,395	40,000	40,000	0
Service Charges	1,929,060	2,071,921	2,071,921	0
Miscellaneous Rev	109,364	92,371	92,371	0
Other Fin Sources	58,887	750,000	815,000	65,000
Total Revenue	2,148,707	2,954,292	3,019,292	65,000
Salaries & Benefits	308,564	365,528	365,528	0
Services & Supplies	563,620	574,914	574,914	0
Other Charges	1,079,950	1,263,850	1,263,850	0
Fixed Assets	1,537,685	2,504,000	2,365,000	(139,000)
Cap Fixed Assets	(1,569,826)	(2,504,000)	(2,365,000)	139,000
Contingency	0	750,000	815,000	65,000
Total Appropriations	1,919,995	2,954,292	3,019,292	65,000
FUND 5260 FLEET TOTAL	(228,712)	0	0	0

MAJOR ADOPTED BUDGET CHANGES

Revenue

\$65,000 Increase in Operating Transfers In to Fleet for an added District Attorney Victim Witness vehicle, two new grant-funded Library vehicles, and the removal of a Probation vehicle for the Juvenile Hall.

Appropriations

(\$139,000) Decrease in Fixed Assets due to several vehicles that were anticipated to not be delivered in FY 2019-20, but that were received prior to the end of the FY (-\$166,000), two vehicles that are no longer needed (-\$86,000), and the addition of the two library vehicles (\$113,000).

\$139,000 Increase to Capitalized Fixed Assets to match the decrease listed above.

\$65,000 Increase in Appropriation for Contingency based on the increased Operating Transfer revenue as listed above.

Health & Human Services

Child Support Services

Health & Human Services Agency

Administration & Finance

Social Services

Community Services

Behavioral Health

Public Health

Animal Services

Public Guardian

Veteran Affairs

Library/Museum

Child Support Services

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

Changes to the Child Support Services Department Budget include a reduction in revenue and appropriations as a result of a reduced funding allocation from the State. The Budget Act of 2020-21 directed local child support agencies to reduce their allocations back to 2018 funding levels, as a result of COVID-19, resulting in a reduction of approximately \$560,000 for El Dorado County Child Support Services. This represents a reduction of approximately 11%. Additionally, \$5,000 was reduced in General Fund costs for lower tuition reimbursement to align with actual. The changes result in a decrease of \$5,000 (33%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 40 CHILD SUPPORT SERVICES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	61,371	0	0	0
IG Rev - State	1,768,150	1,713,884	1,523,392	(190,492)
IG Rev - Federal	2,892,871	3,326,954	2,957,174	(369,780)
Total Revenue	4,722,392	5,040,838	4,480,566	(560,272)
Salaries & Benefits	3,829,307	3,979,994	3,638,226	(341,768)
Services & Supplies	544,154	798,272	566,768	(231,504)
Fixed Assets	0	0	8,000	8,000
Intrafund Transfers	295,132	277,572	277,572	0
Total Appropriations	4,668,594	5,055,838	4,490,566	(565,272)
FUND 1000 GENERAL FUND TOTAL	(53,799)	15,000	10,000	(5,000)

MAJOR ADOPTED BUDGET CHANGES

Revenue

State

(\$190,492) Decrease in State revenue due to a lower budget allocation, reverting back to 2018 funding level.

Federal

(\$369,780) Decrease in Federal revenue due to a lower budget allocation, reverting back to 2018 funding level.

Child Support Services

ADOPTED BUDGET REVISIONS • FY 2020-21

Appropriations

Salaries and Benefits

- \$14,500 Increase in benefit costs due to rate increases in 2021.
- (\$356,268) Decrease primarily due to holding two vacant Child Support Specialist positions unfilled and other adjustments to align with actual.

Services and Supplies

- (\$226,504) Decrease in various appropriations to reduce expenditures in line with lower revenue, primarily in minor computer and equipment purchases, staff development, travel and training, office supplies, postage and professional services.
- (\$5,000) Decrease in tuition reimbursement to align with actual.

Fixed Assets

- \$8,000 Re-budget of building leasehold improvement that was not completed in Fiscal Year 2019-20.

Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes are to adjust revenue and appropriations for the reduction in 1991 and 2011 Realignment funding according to the State Budget Act of 2020-21, which reflected substantial changes from the Governor’s May Revision budget as a result of impacts to the State economy of the COVID-19 pandemic. As presented to the Board of Supervisors on July 21, 2020, these reductions total \$2.3 million and impact the Public Health, Social Services and Behavioral Health departments within the agency. The Department identified areas where expenses could be reduced by changes in program methodology, reduction in services, and by holding vacant positions open longer than originally budgeted. These reductions take into account the first tier of backfill funding from the State, with the 2nd tier of backfill being contingent upon future federal funding. At the time of this writing, the second tier funding is uncertain and is expected to be determined by mid-October 2020.

The Department also increased revenues and appropriations to include changes in legislation and emergency Coronavirus Aid, Relief and Economics Security (CARES) Act funding that was allocated directly to the Health and Human Services Agency (HHS), CARES Act funding from the County’s allocation, and Federal Emergency Management Agency (FEMA) funding. Additionally, revenue and appropriations were added for items that were deferred in the Recommended Budget, including safety upgrades to the front lobbies of the Diamond Springs and South Lake Tahoe animal shelters.

HHS also reduced their net county cost and General Fund contributions by \$441,609 (2.9%) as a result of various actions, including delaying recruitments, aligning appropriations with actuals and revising projections.

The HHS Adopted Budget is recommended at \$168.9 million in appropriations, \$161.3 million in revenue, and total staffing of 614.36 FTEs. The change from the approved Recommended Budget is an increase in appropriations of \$3.6 million and an increase in revenue of \$3.7 million. Total FTEs remain unchanged from the approved Recommended Budget. The changes result in a decrease of \$441,609 (2.9%) to net county cost and General Fund contributions when compared to the approved Recommended Budget.

Changes are summarized within the HHS department to which they pertain.

AGENCY PROGRAM SUMMARY

	Appropriations	Revenues	General Fund Support	Staffing	Change in Appropriations	Change in Revenue
Administration	\$ 3,950,906	\$ 3,674,748	\$ 276,158	62.30	\$ 13,219	\$ -
Social Services	\$ 65,427,211	\$ 62,470,992	\$ 2,956,219	272.15	\$ (1,110,087)	\$ (893,215)
Community Services	\$ 18,458,931	\$ 18,458,931	\$ 2,556,963	58.98	\$ 1,512,465	\$ 1,512,465
Behavioral Health	\$ 43,923,538	\$ 43,923,538	\$ 16,510	117.05	\$ (702,551)	\$ (702,551)
Public Health	\$ 30,766,236	\$ 30,766,236	\$ 4,707,847	65.95	\$ 3,661,755	\$ 3,661,755
Animal Services	\$ 3,725,042	\$ 1,637,982	\$ 2,087,060	20.10	\$ 291,476	\$ 120,865
Public Guardian	\$ 1,938,027	\$ 234,000	\$ 1,704,027	12.00	\$ (75,593)	\$ -
Veteran Affairs	\$ 732,812	\$ 95,313	\$ 637,499	6.10	\$ (11,320)	\$ -
Total	\$ 168,922,703	\$ 161,261,740	\$ 14,942,283	614.63	\$ 3,579,364	\$ 3,699,319

Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2020-21

GENERAL FUND BUDGET REQUEST CHANGES

	FY 2020-21 Recommended Budget	FY 2020-21 Adopted Budget	Increase/ (Decrease)
Administration	\$ 262,939	\$ 276,158	\$ 13,219
Social Services	\$ 3,173,091	\$ 2,956,219	\$ (216,872)
Community Services	\$ 2,645,125	\$ 2,556,963	\$ (88,162)
Behavioral Health	\$ 16,510	\$ 16,510	\$ -
Public Health	\$ 4,941,339	\$ 4,707,847	\$ (233,492)
Animal Services	\$ 1,916,449	\$ 2,087,060	\$ 170,611
Public Guardian	\$ 1,779,620	\$ 1,704,027	\$ (75,593)
Veteran Affairs	\$ 648,819	\$ 637,499	\$ (11,320)
Total	\$ 15,383,892	\$ 14,942,283	\$ (441,609)

Administration and Financial Services

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

Department changes from the Recommended Budget are primarily for minor changes in salaries and benefits and a reduction in IT programming charges due to a change in cost allocation methodology. The changes result in an increase of \$13,219 (5%) to net county cost when compared to the approved Recommended Budget.

Staffing Changes:

Changes include an allocation change to reflect the Department's current staffing as approved through an alternatively filled position of 1.0 FTE Fiscal Technician for a 1.0 FTE Fiscal Assistant I/II.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 50 HHS ADMINISTRATION

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Service Charges	4,041,909	3,674,748	3,674,748	0
Miscellaneous Rev	15,000	0	0	0
Total Revenue	4,056,909	3,674,748	3,674,748	0
Salaries & Benefits	6,907,129	7,114,996	7,067,545	(47,451)
Services & Supplies	1,789,404	2,224,956	2,294,956	70,000
Serv/Supply Abate	(498,259)	(1,454,183)	(1,454,183)	0
Fixed Assets	27,897	0	0	0
Intrafund Transfers	462,350	555,363	546,033	(9,330)
Intrafund Abatement	(4,787,713)	(4,503,445)	(4,503,445)	0
Total Appropriations	3,900,809	3,937,687	3,950,906	13,219
FUND 1000 GENERAL FUND TOTAL	(156,099)	262,939	276,158	13,219

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Salaries and Benefits

\$22,549 Increase in benefit costs due to rate increases in 2021.

(\$70,000) Reduction due to transfer of projected salaries and benefits savings to Services and Supplies for department Fee Study.

Services and Supplies

\$70,000 Increase due to transfer of appropriations to Professional Services for departmental fee study.

Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2020-21

Intrafund Transfers

(\$9,330) Reduction in IT programming charges as a result of cost allocation methodology change implemented after the Recommended Budget.

SUMMARY OF CHANGES

The recommended changes are primarily to adjust revenue and appropriations for the reduction in Realignment funding from the State Budget Act of 2020-21 due to COVID-19, and for reductions in County General Fund support. Realignment revenue was reduced by approximately 6% (\$1,403,621) when compared to the approved Recommended Budget. Cost reductions were made to meet the anticipated loss in Realignment and also to create a fund balance contingency in the Realignment Special Revenue Fund (\$738,276) due to the uncertainty of the current economic situation. The reductions were met with decreased Foster Care Assistance and Child Welfare Services, and a reduction in staffing costs. These reductions were partially offset by increases in CalWORKs Assistance and revenues due to changes in legislation, which increased cash grants and also extended recipient time limits. General Fund appropriations were adjusted to account for a reduction as a result of delayed recruitments in the Income Maintenance program and an increase in benefit costs for higher rates. Changes result in a decrease of \$216,872 (6.8%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 51 SOCIAL SERVICES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	(778)	0	0	0
IG Rev - State	9,386,152	10,261,818	10,261,818	0
IG Rev - Federal	23,085,361	25,061,043	26,309,725	1,248,682
Other Gov Agency	15,303	15,000	15,000	0
Service Charges	2,992	0	0	0
Miscellaneous Rev	415,928	505,050	505,050	0
Other Fin Sources	22,331,094	27,248,640	25,106,743	(2,141,897)
Total Revenue	55,236,051	63,091,551	62,198,336	(893,215)
Salaries & Benefits	21,473,901	25,057,069	24,762,791	(294,278)
Services & Supplies	1,827,197	2,531,086	2,531,086	0
Other Charges	27,104,764	30,749,735	29,937,926	(811,809)
Other Fin Uses	0	100,000	100,000	0
Intrafund Transfers	7,354,103	7,826,752	7,822,752	(4,000)
Total Appropriations	57,759,963	66,264,642	65,154,555	(1,110,087)
FUND 1000 GENERAL FUND TOTAL	2,523,912	3,173,091	2,956,219	(216,872)

MAJOR ADOPTED BUDGET CHANGES

Revenue _____

Federal

\$1,248,682 Net increase in revenue primarily due to legislative changes with increased funding to CalWORKs Assistance (\$1,579,724) and additional funding for Self Sufficiency

Health and Human Services Agency

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programs due to increased allocations in the final State Budget (\$158,666), offset by reduced revenue due to reductions in Foster Care Assistance (\$489,708).

Other Financing Sources

(\$2,141,897) Net decrease in revenue primarily due to reduction in the Realignment share of revenue for Foster Care Assistance (\$1,409,192), a reduction in Child Welfare contracted services (\$460,701) and a reduction to Child Welfare staffing costs (\$272,004).

Appropriations

Salaries and Benefits

\$85,430 Increase in benefit costs due to rate increases in 2021.

(\$240,072) Decrease due to reduced Child Welfare staffing costs to align with reduced Realignment revenue.

(\$139,636) Decrease due primarily to delayed recruitments and vacancies in the Income Maintenance division.

Other Charges

(\$2,419,533) Decrease due to reduction in Foster Care Assistance (\$1,958,832) and Child Welfare direct client services (\$460,701) to align with prior year actual.

\$1,607,724 Increase in CalWORKs Assistance due to new legislation with increased income disregards and extension of time clocks, as well as an increase to the maximum family grant in FY 2020-21.

Intrafund Transfers

(\$4,000) Reduction in IT programming charges as a result of cost allocation methodology change implemented after the Recommended Budget.

DEPT : 51 SOCIAL SERVICES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	919	306	306	0
IG Rev - Federal	126,579	250,000	250,000	0
Fund Balance	0	22,350	22,350	0
Total Revenue	127,497	272,656	272,656	0
Salaries & Benefits	12,485	18,048	18,048	0
Other Charges	130,131	254,608	254,608	0
Total Appropriations	142,616	272,656	272,656	0
FUND 1113 WRAPAROUND SB163 TOTAL	15,119	0	0	0

No changes from Recommended Budget.

Community Services
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SUMMARY OF CHANGES

The recommended changes are primarily to adjust revenue and appropriations for additional CARES Act funding that was allocated directly to the Community Service programs as a result of COVID-19, for savings resulting from the temporary closure of the Senior Day Centers, and for various adjustments to account for salary and benefit changes, including the addition of appropriations for positions that were approved in the Recommended Budget (Program Manager for homeless prevention programs). Additionally, appropriations were added to the Public Housing Authority totaling \$5,210 for Energy Efficiency Evaluation software that was originally deferred in the Recommended Budget. Staffing support to the Community Corrections Partnership was decreased by \$35,903 due to reductions in State Realignment funding for the program. The changes result in a decrease of \$88,162 (3.3%) to General Fund Contributions when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 52 COMMUNITY SERVICES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	(15,637)	2,360	2,360	0
IG Rev - State	1,625,653	407,627	407,627	0
IG Rev - Federal	3,239,519	3,535,884	5,076,483	1,540,599
Service Charges	919,106	956,125	989,980	33,855
Miscellaneous Rev	254,548	482,098	482,098	0
Other Fin Sources	1,898,644	2,664,895	2,533,320	(131,575)
Fund Balance	0	4,344,746	4,344,746	0
Total Revenue	7,921,833	12,393,735	13,836,614	1,442,879
Salaries & Benefits	3,448,483	4,337,017	4,399,719	62,702
Services & Supplies	1,428,537	4,629,497	4,989,089	359,592
Other Charges	1,665,475	3,302,221	4,297,806	995,585
Fixed Assets	0	25,000	0	(25,000)
Other Fin Uses	0	100,000	150,000	50,000
Intrafund Transfers	120,495	359,064	359,064	0
Intrafund Abatement	(120,495)	(359,064)	(359,064)	0
Total Appropriations	6,542,495	12,393,735	13,836,614	1,442,879
FUND 1107 COMMUNITY SERVICES TOTAL	(1,379,338)	0	0	0

Revenue

Federal Revenue

\$1,045,585 Increase in revenue due to additional Federal CARES Act Funding for the Community Services Block Grant (CSBG) and Low-Income Home Energy Assistance Program (LIHEAP).

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\$495,014 Increase due to additional Federal CARES Act Funding for the Area Agency on Aging (AAA) programs.

Service Charges

\$33,855 Increase primarily due to Intrafund revenue from the Housing Support Program for .20 FTE Homelessness Program Manager position that is funded with the Social Services Housing Support Program.

Other Financing Sources

(\$95,672) Net decrease in General Fund contributions primarily due to reduction in Senior Day Services due to COVID-19 (\$88,959) and reduction in Fixed Assets already purchased in FY 2019-20 (\$25,000), offset by various adjustments for benefit increases (\$18,287).

(\$35,903) Decrease due to reduced HHSA staffing for the Community Corrections Partnership (CCP) as a result of reduced Realignment funding for the program.

Appropriations

Salaries and Benefits

\$169,277 Increase due to 1.0 FTE Program Manager for homeless prevention programs. Appropriations were not included in Recommended Budget.

(\$88,959) Reduction due to furloughs related to temporary closure of Senior Day Centers due to COVID-19.

(\$35,903) Reduction in staff assigned to Community Corrections Partnership due to reduced Realignment funding.

\$18,287 Increase in benefit costs due to rate increases in 2021, and negotiated salary increase for OES Trades and Crafts bargaining unit.

Services and Supplies

\$495,014 Increase in Food and Food Products for Senior Nutrition program due to increase in AAA funding and rising food costs due to COVID-19.

(\$135,422) Decrease in Professional Services due to adjusting the plan for Homeless Prevention Grants from contracted services to funding a 0.8 FTE Program Manager.

Other Charges

\$995,585 Net increase in Support and Care due to increased Federal Funding for CSBG and LIHEAP programs (\$1,045,585) offset by reduction due to transfer to Probation for meals for sheltered homeless population (\$50,000).

Community Services
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Fixed Assets

(\$25,000) Reduction due to purchase of equipment for Senior Nutrition program in Fiscal Year 2019-20.

Other Financing Uses

\$50,000 Increase in Operating Transfers Out to Probation for new agreement to provide meals for sheltered homeless population.

MAJOR ADOPTED BUDGET CHANGES—IHSS PUBLIC AUTHORITY

DEPT : 52 COMMUNITY SERVICES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	1,769	1,200	1,200	0
IG Rev - State	188,584	321,907	321,907	0
IG Rev - Federal	319,837	504,557	504,557	0
Service Charges	151,889	0	0	0
Other Fin Sources	44,635	88,331	89,131	800
Total Revenue	706,714	915,995	916,795	800
Salaries & Benefits	172,802	282,303	283,803	1,500
Services & Supplies	31,821	64,957	64,957	0
Other Charges	520,247	568,735	568,035	(700)
Total Appropriations	724,870	915,995	916,795	800
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	18,156	0	0	0

Revenue

Other Financing Sources

\$1,500 Increase General Fund contribution for benefit rate increases in 2021.

(\$700) Decrease General Fund contribution for reduction in IT programming charges as a result of cost allocation methodology change implemented after the Recommended Budget.

Appropriations

Salaries and Benefits

\$1,500 Increase in benefit costs due to rate increases in 2021.

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Other Charges

(\$700) Decrease in IT programming charges as a result of cost allocation methodology change implemented after the Recommended Budget.

MAJOR ADOPTED BUDGET CHANGES—PUBLIC HOUSING AUTHORITY

DEPT : 52 COMMUNITY SERVICES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	500	1,426	1,426	0
IG Rev - Federal	3,222,141	3,387,091	3,449,167	62,076
Other Gov Agency	3,895	13,000	13,000	0
Other Fin Sources	19,381	84,790	91,500	6,710
Fund Balance	0	150,429	150,429	0
Total Revenue	3,245,917	3,636,736	3,705,522	68,786
Salaries & Benefits	285,611	337,895	359,395	21,500
Services & Supplies	90,240	53,342	100,628	47,286
Other Charges	2,834,865	3,245,499	3,245,499	0
Total Appropriations	3,210,716	3,636,736	3,705,522	68,786
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	(35,201)	0	0	0

Revenue

Federal Revenue

\$62,076 Increase in revenue due to additional Federal CARES Act Funding for the Public Housing Authority.

Other Financing Sources

\$6,710 Increase in General Fund Contribution for increased benefit costs due to rate increases in 2021 (\$1,500) and Energy Efficiency Evaluation software (\$5,210).

Appropriations

Salaries and Benefits

\$20,000 Increase in staffing due to additional CARES funding.

\$1,500 Increase in benefit costs due to rate increases in 2021.

Community Services

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Services and Supplies

\$42,076	Increase in Service and Supplies due to increased CARES funding.
\$5,210	Increase for purchase of Energy Efficiency Evaluation software that was deferred during the Recommended Budget process.

Behavioral Health
ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes are primarily for decreased MHSA revenue based on updated projections and decreased 1991 and 2011 Realignment revenue from the State due to the Budget Act of 2020-21 and the impact of COVID-19. The MHSA revenue reduction represents a decrease of approximately 2% (\$506,860) and the Realignment revenue reduction represents a decrease of approximately 5% (\$446,267) when compared to the approved Recommended Budget. Adjustments were also made to reduce staff support and client services to the Community Corrections Partnership (CCP), which resides in the Probation Department, as a result of State Realignment revenue reductions. Federal revenue and related appropriations were increased for additional funding to the Substance Use Disorders (SUDS) Drug Medi-Cal Organized Delivery System (ODS) program, and shifts were made between the Traditional and MHSA programs to account for the decrease in Realignment revenue. There is no change to General Fund Contributions when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 53 BEHAVIORAL HEALTH

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Fines & Penalties	49,583	71,500	71,500	0
Rev Use Money/Prop	266,165	116,700	116,700	0
IG Rev - State	7,393,005	8,976,727	8,549,867	(426,860)
IG Rev - Federal	9,230,917	13,925,198	14,443,698	518,500
Service Charges	471,284	484,500	484,500	0
Miscellaneous Rev	934,196	118,000	118,000	0
Other Fin Sources	7,382,155	9,544,355	8,750,164	(794,191)
Fund Balance	0	11,389,109	11,389,109	0
Total Revenue	25,727,303	44,626,089	43,923,538	(702,551)
Salaries & Benefits	9,114,447	12,984,418	12,847,027	(137,391)
Services & Supplies	6,020,350	8,196,310	8,378,695	182,385
Other Charges	12,007,049	19,669,802	19,698,302	28,500
Fixed Assets	24,391	0	0	0
Other Fin Uses	538,703	650,000	650,000	0
Intrafund Transfers	4,664,904	5,361,382	5,361,382	0
Intrafund Abatement	(4,664,804)	(5,361,382)	(5,361,382)	0
Contingency	0	3,125,559	2,349,514	(776,045)
Total Appropriations	27,705,039	44,626,089	43,923,538	(702,551)
FUND 1110 MENTAL HEALTH TOTAL	1,977,736	0	0	0

Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2020-21

MAJOR ADOPTED BUDGET CHANGES

Revenue

State

- (\$506,860) Decrease in Mental Health Services Act (MHSA) revenue allocation from the State.
- \$80,000 Increase in State General Fund reimbursements for Substance Use Disorders (SUDS) Drug Medi-Cal Organized Delivery System (ODS) contracted services.

Federal

- \$518,500 Net increase primarily due to additional Federal Funds for increase in SUDS Drug Medi-Cal ODS contract services, and increased Federal Participation of 6.2% due to COVID-19.

Other Financing Sources

- (\$347,924) Decrease in Operating Transfer In from Probation to MHSA and SUDS due to reduced 2011 Realignment funding for Community Corrections Partnership (CCP).
- (\$446,267) Decrease due to reduced 1991 and 2011 Realignment funding from the State.

Appropriations

Salaries and Benefits

- (\$137,391) Decrease due to reduced staff support from SUDS to CCP as a result of reduced Realignment funding for CCP program.

Services and Supplies

- \$182,385 Increase in SUDS and Traditional programs due to increases in janitorial and investigations costs, as well as increased space costs.

Other charges

- \$30,000 Net increase primarily due to increase in SUDS Drug Medi-Cal ODS contracted services (\$500,000), offset by decrease in SUDS contracts for CCP (\$120,000) and a decrease in Traditional adult placement costs (\$350,000).
- (\$1,500) Reduction in IT programming charges as a result of cost allocation methodology change implemented after the Recommended Budget.

Contingency

- (\$806,860) Net decrease due to reduced MHSA revenue allocation from the State and shifting of cost from Traditional to MHSA.

Behavioral Health
RECOMMENDED BUDGET • FY 2020-21

(\$90,533)	Decrease to MHSa Contingency due to reduction in CCP operation transfers in for reduction in Realignment funds for CCP.
\$121,348	Increase due to adjustment in Traditional programs to balance with Realignment decrease.

SUMMARY OF CHANGES

The recommended changes are primarily to adjust revenue and appropriations for the reduction in Realignment funding from the State Budget Act of 2020-21, offset by increases for the addition of COVID-19 related funding. Realignment revenue was reduced by approximately 8% (\$446,791) when compared to the approved Recommended Budget. The Department received a COVID-19 Emergency Response Grant (CERG) from County Medical Services Program (CMSP) to partially offset Realignment reductions (\$184,000), and the balance was met with reduced staffing costs and a reduction to the Realignment funding of Emergency Preparedness Programs. Appropriations were increased for additional emergency response support to the pandemic, to be reimbursed by a combination of County CARES Act and Federal Emergency Management Agency (FEMA) funding. Additionally, General Fund contributions were reduced by \$233,492 due to the waiver of the CMSP participation fee. The changes result in a decrease of \$233,492 (4.7%) to General Fund Contributions when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 54 PUBLIC HEALTH

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
License, Pmt, Fran	63,572	115,000	115,000	0
Fines & Penalties	272,527	25,500	325,500	300,000
Rev Use Money/Prop	100,777	93,050	93,050	0
IG Rev - State	1,570,177	1,834,072	1,834,072	0
IG Rev - Federal	2,523,164	2,483,208	5,168,916	2,685,708
Other Gov Agency	305,269	423,811	893,497	469,686
Service Charges	432,604	445,102	1,340,338	895,236
Miscellaneous Rev	390,974	21,625	21,625	0
Other Fin Sources	10,827,602	11,214,455	10,525,580	(688,875)
Residual Equity	0	1	1	0
Fund Balance	0	10,448,657	10,448,657	0
Total Revenue	16,486,665	27,104,481	30,766,236	3,661,755
Salaries & Benefits	7,043,405	7,539,098	7,495,598	(43,500)
Services & Supplies	5,087,627	5,720,996	9,245,973	3,524,977
Other Charges	2,587,106	2,401,320	2,609,481	208,161
Other Fin Uses	1,013,882	885,357	876,387	(8,970)
Residual Equity Xfer	0	2	2	0
Intrafund Transfers	500,407	545,869	545,869	0
Intrafund Abatement	(500,407)	(545,869)	(545,869)	0
Contingency	0	10,557,708	10,538,795	(18,913)
Total Appropriations	15,732,022	27,104,481	30,766,236	3,661,755
FUND 1109 PUBLIC HEALTH TOTAL	(754,644)	0	0	0

Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2020-21

MAJOR ADOPTED BUDGET CHANGES

Revenue

Fines and Penalties

\$300,000 Increase in Emergency Medical Services (EMS) court fines to pay for emergency medical and hospital services for indigent patients (Maddy and Ritchie funds); program was transferred to the Chief Administrative Office, however appropriations are necessary to pay invoices during the transition period.

Federal Revenue

\$2,685,708 Increase due to projected FEMA reimbursement funding to cover COVID-19 emergency public health response.

Other Govt. Agencies

\$469,686 Increase due to additional COVID-19 Emergency Response Grant (CERG) received to support low income population at risk of COVID-19, 90% of grant budgeted in 2020-21.

Service Charges

\$895,236 Increase in Interfunds for 25% FEMA match for COVID-19 emergency response from Chief Administrative Office General Fund.

Other Financing Sources

(\$446,791) Decrease due to reduction in Realignment funding from the State.

(\$8,592) Decrease in transfer from Probation for Nursing support for Community Corrections Partnership (CCP).

(\$233,492) Decrease in General Fund Contribution due to waiver of County Medical Services Program (CMSP) Participation fee.

Appropriations

Salaries and Benefits

\$200,000 Increase due to additional appropriation for COVID-19 response for staffing to provide contact tracing; cost will be partially offset by FEMA reimbursement (75%) noted above.

(\$253,821) Decrease due to salary savings from vacant positions as result of reduction in Realignment funding.

(\$8,592) Decrease in staffing for nursing support to the CCP due to reduction in Realignment funding to that program, which resides in the Probation Department.

\$18,913 Increase in benefit costs due to rate increases in 2021.

Services and Supplies

\$300,000	Increase due to pass-through of EMS services for indigent patients (Maddy and Ritchie funds); program was transferred to Chief Administrative Office however appropriation is needed to pay invoices during transition period. Offset by revenue from court fines.
\$3,340,944	Increase in Special Project appropriations for costs related to COVID-19 emergency response; will be partially offset by FEMA reimbursement (75%) noted above.
\$117,405	Net increase in Special Department Expense due to addition of CERG grant supplies that will offset Realignment reduction to CMSP.
(\$233,492)	Decrease in Special Department Expense for reduction of CMSP participation fee; waived by CMSP.
\$120	Adjustment for balance fund for reduction in IT charges noted below.

Other Charges

\$40,000	Increase in Ancillary Services due to adjustment of Indirect Cost Rate to account for contact tracers that will be partially offset by FEMA reimbursement (75%) noted above.
\$168,281	Net increase in client Program Services due to addition of CERG grant hotel vouchers and food that will offset Realignment reduction to CMSP.
(\$120)	Reduction in IT programming charges as a result of cost allocation methodology change implemented after the Recommended Budget.

Other Financing Uses

(\$8,970)	Decrease in Operating Transfers Out for reduction of Realignment revenue to support Emergency Preparedness division in the Chief Administrative Office.
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Contingency

(\$18,913)	Decrease due to increase in use of fund balance for increased health benefit rates.
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Animal Services

ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes for the Department include the addition of facility upgrades for the Diamond Springs and South Lake Tahoe Animal Services buildings, which were deferred during the Recommended Budget process. Also included are revenues from the respective cities to help offset the costs of these safety upgrades. Salary and benefit costs have been added for increases in benefits costs as well as negotiated salary increases for the Trades and Crafts bargaining unit. Finally, revenue has been reduced as a result of lower Public Health Realignment revenues from the State, in accordance with the Budget Act of 2020-21. The changes result in an increase of \$170,611 (8.9%) to net county cost when compared to the approved Recommended Budget.

DEPT : 55 ANIMAL SERVICES

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
License, Pmt, Fran	262,267	254,500	254,500	0
Fines & Penalties	16,129	12,500	12,500	0
IG Rev - Federal	4,825	0	0	0
Other Gov Agency	680,235	726,629	865,231	138,602
Service Charges	198,979	212,600	212,600	0
Miscellaneous Rev	9,915	10,000	10,000	0
Other Fin Sources	357,968	300,888	283,151	(17,737)
Total Revenue	1,530,317	1,517,117	1,637,982	120,865
Salaries & Benefits	1,597,263	1,865,464	1,996,940	131,476
Services & Supplies	431,935	531,275	531,275	0
Other Charges	106,426	1,000	1,000	0
Fixed Assets	0	45,000	45,000	0
Other Fin Uses	0	0	160,000	160,000
Intrafund Transfers	1,124,534	990,827	990,827	0
Total Appropriations	3,260,158	3,433,566	3,725,042	291,476
FUND 1000 GENERAL FUND TOTAL	1,729,842	1,916,449	2,087,060	170,611

MAJOR ADOPTED BUDGET CHANGES

Revenue

- \$138,602 Increase in revenue from the City of Placerville and the City of South Lake Tahoe, based on increased overall costs, relative to each City's service level.
- (\$17,737) Reduction in 1991 Realignment revenue from the State.

Appropriations

Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2020-21

Salaries and Benefits

\$128,921 Increase due to negotiated salary increase for Trades and Crafts bargaining unit.

\$2,555 Increase in benefit costs due to rate increases in 2021.

Other Financing Uses

\$100,000 Increase in transfers out to Facilities for safety upgrades to the front desk of the Diamond Springs Animal Shelter.

\$60,000 Increase in transfers out to Facilities for safety upgrades to the front desk of the South Lake Tahoe Animal Shelter.

SUMMARY OF CHANGES

The recommended changes to the Recommended Budget include primarily adjustments for salaries and benefits to align with actuals. The changes result in a decrease of \$75,593 (4.2%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 56 PUBLIC GUARDIAN

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
IG Rev - Federal	91,559	109,000	109,000	0
Service Charges	210,741	75,000	75,000	0
Miscellaneous Rev	1,380	50,000	50,000	0
Total Revenue	303,679	234,000	234,000	0
Salaries & Benefits	1,202,031	1,315,409	1,239,816	(75,593)
Services & Supplies	153,655	256,413	256,413	0
Other Charges	1,135	50,000	50,000	0
Intrafund Transfers	447,484	391,798	391,798	0
Total Appropriations	1,804,304	2,013,620	1,938,027	(75,593)
FUND 1000 GENERAL FUND TOTAL	1,500,624	1,779,620	1,704,027	(75,593)

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Salaries and Benefits

- \$4,407 Increase in benefit costs due to rate increases in 2021.
- (\$80,000) Decrease in health benefits and overtime to align with actual.

Veteran Affairs
ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The recommended changes are primarily for salary and benefit adjustments to account for vacancies and a shift of personnel among HHSA divisions. The changes result in a decrease of \$11,320 (1.7%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 42 VETERAN AFFAIRS

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
IG Rev - State	62,499	57,100	57,100	0
IG Rev - Federal	4,879	4,143	4,143	0
Other Fin Sources	68,095	34,070	34,070	0
Total Revenue	135,473	95,313	95,313	0
Salaries & Benefits	408,902	584,479	573,489	(10,990)
Services & Supplies	122,567	76,429	76,429	0
Intrafund Transfers	87,032	83,224	82,894	(330)
Total Appropriations	618,500	744,132	732,812	(11,320)
FUND 1000 GENERAL FUND TOTAL	483,027	648,819	637,499	(11,320)

MAJOR ADOPTED BUDGET CHANGES

Appropriations

Salaries and Benefits

- \$2,093 Increase in benefit costs due to rate increases in 2021.
- (\$13,083) Net reduction due to increased vacancies (\$48,268) offset by a cost shift of .15 FTE Project Manager from another HHSA division (\$35,185).

Intrafund Transfers

- (\$330) Reduction in IT programming charges as a result of cost allocation methodology change implemented after the Recommended Budget.

Library & Museum
ADOPTED BUDGET REVISIONS • FY 2020-21

SUMMARY OF CHANGES

The Department changes include additional revenue and appropriations for the addition of two California State Library grants that were approved by the Board in June 2020, the Early Learning in the Neighborhood grant and the Senior Mobile Outreach grant. Appropriations were also added for benefit cost increases in 2021. The changes result in an increase of \$10,523 (0.6%) to net county cost when compared to the approved Recommended Budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 43 LIBRARY

Description	FY 2018-19 Actual	CAO Recm'd FY 2020-21 Budget	CAO Recm'd Adopted Budget	Difference from Recm'd
Rev Use Money/Prop	3,303	0	0	0
IG Rev - State	278,353	304,500	525,403	220,903
Service Charges	150,779	144,955	144,955	0
Miscellaneous Rev	116,730	106,500	108,200	1,700
Other Fin Sources	1,461,044	1,678,000	1,678,000	0
Total Revenue	2,010,210	2,233,955	2,456,558	222,603
Salaries & Benefits	2,734,921	3,182,553	3,215,916	33,363
Services & Supplies	828,624	879,943	967,206	87,263
Other Charges	401	2,000	2,000	0
Other Fin Uses	14,774	0	113,000	113,000
Intrafund Transfers	26,957	25,674	25,174	(500)
Total Appropriations	3,605,677	4,090,170	4,323,296	233,126
FUND 1000 GENERAL FUND TOTAL	1,595,467	1,856,215	1,866,738	10,523

MAJOR ADOPTED BUDGET CHANGES

Revenue

- \$240,153 Increase in State revenue for the Early Learning in the Neighborhood grant (\$132,643) and the Senior Mobile Outreach grant (\$107,510).
- (\$19,250) Decrease in grant amount from First 5 to align with actual.
- \$1,700 Increase due to re-budget of grant from Barton Hospital for educational materials.

Appropriations

Salaries and Benefits

- \$10,523 Increase in benefit costs due to rate increases in 2021.

Library & Museum

ADOPTED BUDGET REVISIONS • FY 2020-21

\$22,840 Increase due primarily to increased staffing funded by the two grants mentioned above (\$41,785) offset by a reduction in staffing due to a revised grant from First 5 to align with actual (\$17,878).

Services and Supplies

\$87,263 Increase due to addition of Early Learning in the Neighborhood grant (\$67,593) and Senior Mobile Outreach grant (\$17,775), primarily in Educational Materials, Minor Equipment, Professional Services and Special Department Expense.

Other Financing Uses

\$113,000 Increase in Operating Transfers Out to Fleet for the purchase of two vehicles included in the additional grants noted above. One vehicle is a van for \$38,000 and the other is a van for \$75,000.